

Exhibit A

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/02/2025				
Alas, Brendan	Meeting with Z. Weston (Deloitte), C. Matuska, J. Seghi, A. Kanicki (American Freight) on the status of American Freight liquidation and audit plan for January and February 2025.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review Property, Plant, and Equipment procedure cards to assess planned procedures .	\$0.00	0.1	\$0.00
Collins, Mikaela	Review lease procedure cards to assess planned procedures.	\$0.00	0.1	\$0.00
Collins, Mikaela	Review entity level control documentation.	\$0.00	0.1	\$0.00
Jhawar, Rohit	Review year end price testing workpaper samples.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Perform year end workpaper roll forward of sales and cost of goods sold.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Perform revenue and cost of goods sold \memo roll forward.	\$0.00	1.3	\$0.00
Kumar, Ravi	Review inventory working paper.	\$0.00	2.0	\$0.00
Sciano, May	Review draft financial statements (v2) for FRG against previously provided draft and reconcile changes/left additional comments.	\$0.00	1.5	\$0.00
Weston, Zachary	Meeting with B. Alas (Deloitte), C. Matuska, J. Seghi, A. Kanicki (American Freight) on the status of American Freight liquidation and audit plan for January and February 2025.	\$0.00	0.6	\$0.00
01/03/2025				
Collins, Mikaela	Review Property, Plant, and Equipment Guided Risk Assessment .	\$0.00	0.8	\$0.00
Jhawar, Rohit	Roll forward of year end workpapers related to Inventory price testing.	\$0.00	2.3	\$0.00
Jhawar, Rohit	Audit board (Client Site for requesting supports for Audit) set up for Year end.	\$0.00	1.2	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/06/2025				
Aggarwal, Apoorv	Meeting with S. Manocha, S. Bhardwaj, V. Singhal (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, V. Singhal (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00
Collins, Mikaela	Review Property, Plant, and Equipment Guided Risk Assessment analytics.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meet with E. Fitzpatrick, M. Parodi, M. Sciano (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review outstanding requests on Deloitte Connect to notify client of open requests.	\$0.00	0.1	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meet with M. Parodi, M. Sciano, M. Collins (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Read and reply to emails (Mauricio Parodi and May Sciano) regarding Franchise Group updates.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Management Representation Letter with the current template and current year information.	\$0.00	3.2	\$0.00
Fitzpatrick, Emily	Update Consideration of the Internal Audit Function in the audit file based on prior year workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to update Consideration of the Internal Audit Function in the audit file based on prior year workpaper.	\$0.00	2.8	\$0.00

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01/06/2025				
Fitzpatrick, Emily	Email to client contacts (Cody Cummings, Justin Buckley, and Hardeep Singh) to obtain additional support for inventory cycle count testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss additional support for inventory cycle count testing and inventory summary reports.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Export and sent vendor confirmations from confirmation platform to R. Kumar (Deloitte).	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Review status of open items in the Vitamin Shoppe audit file to compile a list of additional support needed from the client.	\$0.00	1.4	\$0.00
Garg, Divya	Meeting with B. Khanduja, A. Saraogi (Deloitte) to discuss status and plan of action for the week pertaining to Debt, accrued interest and salary expense testing.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Khanduja, M. Parodi (Deloitte) to discuss status, focused on delegation of work for open areas, and confirmations to be rolled out for year end testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) on testing status of cash.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) on sales and inventory analysis file.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Review Inventory Price testing samples.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) on testing status of cash.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Update Freedom Financial Statement workpaper rollforward for year end audit.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Tie out project creation in tie out tool for year end audit.	\$0.00	0.5	\$0.00

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Khanduja, Bhavya	Meeting with D. Garg, A. Saraogi (Deloitte) to discuss status and plan of action for the week pertaining to Debt, accrued interest and salary expense testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, M. Parodi (Deloitte) to discuss status, focused on delegation of work for open areas, and confirmations to be rolled out for year end testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	New trial balances created for Q3 based on support provided by client and uploaded.	\$0.00	2.0	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to discuss additional support for inventory cycle count testing and inventory summary reports.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review the status of client audit requests on Audit Board.	\$0.00	1.5	\$0.00
Lnu, Simran	Deleted extra controls, operating effectiveness testing workpapers from file and updated the Audit Board.	\$0.00	0.6	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) on sales and inventory analysis file.	\$0.00	0.5	\$0.00
Lnu, Simran	Document Company's internal control over Receiving Process (Southeast distribution center) Operating Effectiveness selection.	\$0.00	0.7	\$0.00
Lnu, Simran	Document the selection for Inventory price testing for year end and uploaded same on Audit board.	\$0.00	0.5	\$0.00
Lundy, Peter	Close notes for substantive analytical testing procedure workpapers.	\$0.00	2.1	\$0.00
Lundy, Peter	Continue to close notes for substantive analytical testing procedure workpapers.	\$0.00	1.8	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, V. Singhal (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00

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Parodi, Carlos	Preparing cash confirmations for year-end audit procedures.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review interim testing to check whether review notes had been addressed.	\$0.00	2.4	\$0.00
Parodi, Carlos	Prepare cash confirmations for year-end audit procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Prepare manual debt confirmations for year-end audit procedures.	\$0.00	2.3	\$0.00
Parodi, Carlos	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss status, focused on delegation of work for open areas, and confirmations to be rolled out for year end testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review version 2 of financial statement draft.	\$0.00	2.4	\$0.00
Parodi, Carlos	Prepare cash confirmations for year-end audit procedures.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meet with E. Fitzpatrick, M. Sciano, M. Collins (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue to review interim testing to check whether open review notes had been addressed.	\$0.00	1.6	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss status and plan of action for the week pertaining to Debt, accrued interest and salary expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Meet with E. Fitzpatrick, M. Parodi, M. Collins (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00
Sciano, May	Organize testing plan for the first week in January in relation to client due dates.	\$0.00	0.5	\$0.00

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Sciano, May	Call with M. Collins (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Manocha, S. Bhardwaj (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00
01/07/2025				
Aggarwal, Apoorv	Meeting with S. Manocha (Deloitte) to discuss the plan for year end.	\$0.00	0.2	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Collins, Mikaela	Review Those Charged with Governance Planning communication .	\$0.00	0.3	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss planning for year-end and various questions on testing areas (leases).	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to review open notes on property, plant, and equipment guided risk assessment and supplemental analysis.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Complete inventory control Distribution Center Cycle Count Reconciliation.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Prepare workpaper for Inventory Cycle Counts YTD Inventory Accuracy Reports.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to update the FRG Management Representation Letter with the current template and current year information.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Continue to update the Freedom VCM Holdings Management Representation Letter with the current template and current year information.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Add gross property, plant, & equipment numbers and associated visual to the property, plant, & equipment Risk Assessment Data Analytics workpaper.	\$0.00	1.4	\$0.00

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01/07/2025				
Fitzpatrick, Emily	Add prior year representations to the updated Franchise Group Management Representation Letter template.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the FRG Management Representation Letter with the current template and current year information.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Freedom VCM Holdings Management Representation Letter with the current template and current year information.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding confirmation.com task to assess the confirmations to be sent in Current Year.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Inventory Price testing - Count related samples extraction.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Call with M. Zaorski, R. Kumar, A. Saraogi, S. Lnu (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Assess the confirmations of cash and debt to sent in Current year for Franchise Group and its components.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding confirmation.com task to assess the confirmations to be sent in CY.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for American Freight by updating trial balance for Q1 to Q4.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for Franchise Group by bringing in trial balance for Q1 to Q4.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for Buddy's by updating trial balance for Q1 to Q4.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for Pet Supplies Plus by bringing in trial balance for Q1 to Q4.	\$0.00	1.2	\$0.00

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Khanduja, Bhavya	Set up year end analytics workpaper for Vitamin Shoppe by bringing in trial balance for Q1 to Q4.	\$0.00	1.8	\$0.00
Kumar, Ravi	Call with R. Jhawar, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with R. Jhawar, M. Zaorski, R. Kumar, A. Saraogi (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal (Deloitte) to discuss the plan for year end.	\$0.00	0.2	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to review open notes on property, plant, and equipment guided risk assessment and supplemental analysis.	\$0.00	1.0	\$0.00
Parodi, Carlos	Continue to prepare cash confirmations for year-end audit procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue to prepare manual debt confirmations for year-end audit procedures.	\$0.00	0.8	\$0.00
Parodi, Carlos	Continue reviewing interim testing to checking whether open review notes had been addressed.	\$0.00	1.4	\$0.00
Parodi, Carlos	Continue reviewing interim testing open review notes.	\$0.00	1.6	\$0.00
Parodi, Carlos	Prepare the risk assessment for property, plant, and equipment.	\$0.00	2.8	\$0.00
Parodi, Carlos	Review the non-significant account template for definite lived intangible assets.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review the non-significant account template for software.	\$0.00	0.8	\$0.00
Saraogi, Astha	Call with R. Jhawar, M. Zaorski, R. Kumar, S. Lnu (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00

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01/07/2025				
Sciano, May	Call with M. Collins (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss planning for year-end and various questions on testing areas (leases).	\$0.00	0.5	\$0.00
Singhal, Vasu	Prepare agenda for discussion points relating to audit plan for FY 24 audit for Pet supplies.	\$0.00	0.3	\$0.00
01/08/2025				
Aggarwal, Apoorv	Meeting with S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Aggarwal, Apoorv	Meeting with S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to review risk assessment over impairment indicators for property, plant, and equipment.	\$0.00	0.3	\$0.00
Collins, Mikaela	Call with M. Sciano, Z. Weston (Deloitte) to discuss how updates to FRG reporting (specifically discontinued operations for AF) will affect the testing plan.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Add prior year representation to the updated Freedom VCM Holdings management representation letter template.	\$0.00	0.5	\$0.00

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Fitzpatrick, Emily	Continue to add prior year representation to the updated Freedom VCM Holdings management representation letter template.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Continue to create a data analytics tab for the property, plant and equipment (PP&E) - Software Not-Significant template to analyze the component portions of software.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Create a data analytics tab for the PP&E - Software Not-Significant template to analyze the component portions of software.	\$0.00	4.3	\$0.00
Fitzpatrick, Emily	Meet with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, M. Parodi (Deloitte) to review status, focused on delegation of work for open areas, primarily the areas - Accounts Payable, Liabilities Subject to Compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare the Not-Significant template for PP&E - Software.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to add prior year representation to the updated Freedom VCM Holdings management representation letter template.	\$0.00	1.2	\$0.00
Garg, Divya	Meet with A. Saraogi, B. Khanduja, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - Accounts Payable, Liabilities Subject To Compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Khanduja, A. Saraogi (Deloitte) to discuss status of the allocated areas- Cash and vendor listing and plan forward.	\$0.00	0.5	\$0.00

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Garg, Divya	Meeting with B. Khanduja (Deloitte) to discuss status of Franchise Group Audit allocated areas, focusing on the open areas (including open notes of the manager) in cash and risk assessment work spaces.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare required audit procedures workpaper.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Perform Q3 revenue risk assessment analytics	\$0.00	1.5	\$0.00
Keast, Elizabeth	Prepare Pet Supplies Plus stand alone audit testing plan for year-end.	\$0.00	2.3	\$0.00
Keast, Elizabeth	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Email L. Fredericks Keast, G. Moore (Deloitte) overall status of revenue testing.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Meet with A. Saraogi, D. Garg, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - Accounts payable, Liability subject to compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, A. Saraogi (Deloitte) to discuss status of the allocated areas- Cash and vendor listing and plan forward.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to discuss status of Franchise Group Audit allocated areas, focusing on the open areas (including open notes of the manager) in cash and risk assessment work spaces.	\$0.00	0.5	\$0.00

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Khanduja, Bhavya	Update graphs in the concluding analytics workpaper for Pet Supplies Plus.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discuss difference in financial statements and trial balance with D. Garg (Deloitte) by sending list of variances over email.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Set up the credit card testing workpaper for Vitamin Shoppe.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Review Franchise Group Audit project plan and updated the same.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Prepared for status call by listing all latest status of workpapers in the Franchise Group file.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Updated cash testing for manager review notes.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Parodi, Carlos	Work on the completion of the summary of alerts.	\$0.00	2.8	\$0.00
Parodi, Carlos	Work on completion of planning communications to those charged with governance.	\$0.00	0.2	\$0.00
Parodi, Carlos	Meet with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - AP, liabilities subject to compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to review risk assessment over impairment indicators for property, plant, and equipment.	\$0.00	0.3	\$0.00

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Parodi, Carlos	Continue reviewing the non-significant account template for definite lived intangible assets.	\$0.00	4.1	\$0.00
Parodi, Carlos	Continue reviewing the non-significant account template for software.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on the completion of interim testing.	\$0.00	0.9	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - Accounts Payable, Liabilities subject to compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss status of the allocated areas- Cash and vendor listing and plan forward.	\$0.00	0.5	\$0.00
Sciano, May	Call with M. Collins, Z. Weston (Deloitte) to discuss how updates to FRG reporting (specifically discontinued operations for AF) will affect the testing plan.	\$0.00	0.5	\$0.00
Sciano, May	Review board minutes and summarize in workpaper.	\$0.00	1.5	\$0.00
Sciano, May	Meet with A. Saraogi, D. Garg, B. Khanduja, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - AP, LSTC, cash and analytical procedures.	\$0.00	0.5	\$0.00
Sciano, May	Clear notes on the interim Vitamin Shoppe SG&A expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Review the interim American Freight SG&A testing.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review analysis of company's assessment of new accounting literature to assess compliance with current regulations.	\$0.00	0.5	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/08/2025				
Sciano, May	Review analysis of the company's assessment of new accounting literature to check compliance with current regulations.	\$0.00	0.6	\$0.00
Sciano, May	Review the understanding of the entity risk assessment.	\$0.00	2.0	\$0.00
Sciano, May	Review KPI (key performance indicators) workpaper for Franchise Group.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Sood, Abhinav	Perform interest GRA (Guided Risk Assessment) rollforwarded for current year.	\$0.00	2.5	\$0.00
Weston, Zachary	Call with M. Collins, M. Sciano (Deloitte) to discuss how updates to FRG reporting (specifically discontinued operations for AF) will affect the testing plan.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Yadav, Pragati	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
01/09/2025				
Fitzpatrick, Emily	Close review notes on the summary of alerts.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Continue to close review notes on the summary of alerts workpaper.	\$0.00	1.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/09/2025				
Fitzpatrick, Emily	Compile questions relating to the Franchise Group management representation letter for upcoming call.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Compile questions relating to the Freedom VCM Inc. management representation letter for upcoming call.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to complete the year-end communications letter for Freedom VCM including updating dates/information for the current year.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Close review notes on the summary of alerts workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close review notes on the Vitamin Shoppe selling, general, and administrative (SG&A) expenses substantive analytical procedures testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open review notes within the software not significant template and summary of alerts.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Prepare the year-end communications letter for Freedom VCM including updating dates/information for the current year.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss open review notes from planning risk assessments and interim testing.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Analyze Q3 Revenue Gross for substantive analytical testing procedure workpapers.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) on status of audit testing for Vitamin Shoppe revenue.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Assign preparer and reviewer for year end workpapers.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Prepare a new interest graded risk assessment and updated it to the extent possible.	\$0.00	0.9	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/09/2025				
Khanduja, Bhavya	Update the board minutes summary of the board meetings for Q1 2024 in the Board minutes summary workpaper.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Update the board minutes summary of the board meetings for Q2 2024 in the Board minutes summary workpaper.	\$0.00	3.3	\$0.00
Khanduja, Bhavya	Update the board minutes summary of the board meetings for Q3 2024 in the board minutes summary workpaper.	\$0.00	3.8	\$0.00
Khanduja, Bhavya	Update the debt graded risk assessment workpaper for current year to the extent possible.	\$0.00	1.3	\$0.00
Kumar, Ravi	Work on vendor incentives testing workpaper	\$0.00	3.0	\$0.00
Kumar, Ravi	Assign prepares to each testing workpaper.	\$0.00	0.6	\$0.00
Kumar, Ravi	Perform testing of revenue internal controls	\$0.00	1.1	\$0.00
Kumar, Ravi	Prepare understanding the entity workpaper.	\$0.00	1.3	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open review notes within the software not significant template and summary of alerts.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, M. Sciano (Deloitte) to discuss open review notes from planning risk assessments and interim testing.	\$0.00	1.0	\$0.00
Parodi, Carlos	Continue to prepare the non-significant account template for software.	\$0.00	0.6	\$0.00
Saraogi, Astha	Meeting with R. Jhawar (Deloitte) to discuss Vitamin Shoppe testing required.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review Vitamin Shoppe audit status.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review Deloitte Connect for support provided by client.	\$0.00	1.1	\$0.00
Sciano, May	Review board minutes and summarize in workpaper.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/09/2025				
Sciano, May	Call with Z. Weston, M. Steffens (Deloitte) regarding management's plan for property, plant and equipment (PP&E) and lease impairment.	\$0.00	0.5	\$0.00
Sciano, May	Setup of audit tool profile for Vitamin Shoppe access file.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss open review notes from planning risk assessment workpaper.	\$0.00	1.0	\$0.00
Steffens, Marilyn	Call with M. Sciano, Z. Weston (Deloitte) regarding management's plan for property, plant and equipment (PP&E) and lease impairment.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with M. Sciano, M. Steffens (Deloitte) regarding management's plan for property, plant and equipment (PP&E) and lease impairment.	\$0.00	0.5	\$0.00
01/10/2025				
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss testing plan for goodwill impairment.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Identification of Affiliates of Attest Clients workpaper with current year corporate entity tree updates.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Update the Franchise Group audit opinion workpaper with current year dates/information.	\$0.00	0.2	\$0.00
Fitzpatrick, Emily	Update the Freedom VCM, Inc. audit opinion workpaper with current year dates/information.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update substantive testing templates for cash.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Roll forward goodwill testing workpaper.	\$0.00	2.4	\$0.00
Garg, Divya	Discussion with A. Sood, B. Khanduja (Deloitte) regarding work allocation between team members for year end testing areas.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/10/2025				
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) on status of audit testing for Vitamin Shoppe cost of sales.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Perform revenue testing for Vitamin Shoppe.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Prepare Vitamin Shoppe revenue testing.	\$0.00	1.9	\$0.00
Jhawar, Rohit	Email L. Andrade (client) on Count related samples.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Execution of Goods in transit procedure card and workpaper roll forward.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update the board minutes summary of board meetings for Q4 2024 in the Board minutes summary workpaper.	\$0.00	4.2	\$0.00
Khanduja, Bhavya	Add debt confirmation received from the lender into the file and annotated the same.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Continue to update board minutes summary of board meetings for Q3 2024 in the Board minutes summary workpaper.	\$0.00	2.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Sood (Deloitte) regarding work allocation between team members for the year end audit areas including cash, debt and analytics.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on internal control testing over cycle counts.	\$0.00	2.0	\$0.00
Kumar, Ravi	Continue to update internal controls over cycle counts documentation	\$0.00	1.0	\$0.00
Parodi, Carlos	Prepare the evaluation of key performance indicators.	\$0.00	1.1	\$0.00
Parodi, Carlos	Address open comments from banks for cash confirmations sent.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss testing plan for goodwill impairment	\$0.00	0.5	\$0.00
Parodi, Carlos	Prepare the risk assessment for property, plant, and equipment.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/10/2025				
Parodi, Carlos	Review testing templates for completion of audit testing areas.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review open areas in relation to assistance to be provided by Internal Audit.	\$0.00	0.4	\$0.00
Saraogi, Astha	Meeting with R. Jhawar (Deloitte) to discuss status of revenue testing.	\$0.00	1.1	\$0.00
Saraogi, Astha	Review of prior year revenue testing workpaper.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review Vitamin Shoppe revenue testing.	\$0.00	1.9	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss testing plan for goodwill impairment	\$0.00	0.5	\$0.00
Sood, Abhinav	Discussion with D. Garg, B. Khanduja (Deloitte) regarding work allocation between team members for year end audit areas.	\$0.00	0.5	\$0.00
01/11/2025				
Khanduja, Bhavya	Continue to update the board minutes summary of the board meetings for Q4 2024 in the Board minutes summary workpaper.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review accrued liabilities risk assessment analytics.	\$0.00	2.5	\$0.00
01/12/2025				
Singhal, Vasu	Operating expenses - depreciation SAP workpaper review.	\$0.00	0.5	\$0.00
01/13/2025				
Aggarwal, Apoorv	Rollforward the SAP workpaper for final testing for selling, general & administrative (SG&A) expenses.	\$0.00	1.0	\$0.00
Bellora, Brandon	Address notes in analytic regarding adding percentages to the graph.	\$0.00	1.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to review open questions on American Freight PP&E disposal testing, code of conduct, and bank statements relating to the cash transaction review.	\$0.00	0.5	\$0.00
Bellora, Brandon	Clear journal entry review notes.	\$0.00	3.6	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to close notes in Quarter 1 and Quarter 2 journal entry testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address review notes in code of conduct control regarding the support received from the components.	\$0.00	3.9	\$0.00
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to discuss open areas within risk assessments, including property, plant and equipment and definite lived intangible assets.	\$0.00	0.6	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, open items to be completed for the week - namely the specialists workpapers, not-significant templates, and lease roll-forwards.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Prepare the internal audit testing templates for PP&E, operating expenses, and cash.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update workpaper references and organization chart information in the Identification of Affiliates of Attest Clients workpaper.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the American Freight property plant and equipment testing rollforward workpaper to add disposal testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Compile December cash transactions from Franchise Group's bank statements into the cash transaction review workpaper.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Fitzpatrick, Emily	Prepare the cash transaction review workpaper, specifically the procedures tab and the words/phrases extraction analytic.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to update workpaper references and organization chart information in the Identification of Affiliates of Attest Clients workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Prepare the operating expense test of detail workpaper for American Freight's Sales Commission expense.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Continue to update the American Freight property plant and equipment testing rollforward workpaper to add disposal testing.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to review open questions on American Freight PP&E disposal testing, code of conduct, and bank statements relating to the cash transaction review.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status, open items to be completed for the week - namely the specialists workpapers, not-significant templates, and lease roll-forwards.	\$0.00	0.6	\$0.00
Garg, Divya	Meeting with B. Khanduja, A. Sood, A. Saraogi (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.7	\$0.00
Jhawar, Rohit	Perform revenue testing workpaper for Vitamin Shoppe.	\$0.00	3.5	\$0.00
Keast, Elizabeth	Call with M. Steffens (Deloitte) to discuss staffing of Pet Supplies Plus audit.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Khanduja, Bhavya	Meeting with D. Garg, A. Sood, A. Saraogi (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update Payroll Risk Assessment for American Freight for year end.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Update Payroll Risk Assessment for Vitamin Shoppe for year end.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Update Payroll Risk Assessment for Franchise Group for year end.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Update Selling, general and administrative expenses Risk Assessment for American Freight for Year end.	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Update Selling, general and administrative expenses Risk Assessment for Vitamin Shoppe and for Year end.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Update Selling, general and administrative expenses Risk Assessment for Franchise Group for year end.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Update cash Risk assessment and analytics for year end for Franchise Group.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update cash Risk Assessment and Analytics for year end American Freight.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update cash Risk Assessment and Analytics for year end Vitamin Shoppe.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of group audit scoping.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update group scoping workpaper to address A. Saraogi's (Deloitte) notes.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on design of control over cycle counts.	\$0.00	2.0	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss Inventory and Sales Risk Analysis file.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Kumar, Ravi	Documented vendor incentive confirmations received.	\$0.00	1.5	\$0.00
Kumar, Ravi	Call with J. Canelo (Vitamin Shoppe) for pending GL details.	\$0.00	1.0	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss Inventory and Sales Risk Analysis file.	\$0.00	0.5	\$0.00
Lnu, Simran	Run substantive analytical testing procedure for 9 Months.	\$0.00	1.7	\$0.00
Lnu, Simran	Update substantive analytical testing procedure for cost of sales.	\$0.00	2.5	\$0.00
Lnu, Simran	Continue to run substantive analytical testing procedure for 9 Months for cost of sales.	\$0.00	1.8	\$0.00
Lnu, Simran	Update substantive analytical testing procedure Sales worksheet.	\$0.00	2.5	\$0.00
Lnu, Simran	Update sales analysis file as per trial balance.	\$0.00	0.6	\$0.00
Lnu, Simran	Update inventory analysis file as per trial balance.	\$0.00	0.6	\$0.00
Lnu, Simran	Update inventory risk assessment analytics worksheet.	\$0.00	0.5	\$0.00
Moore, John	Roll forward current year General understanding questionnaire.	\$0.00	5.1	\$0.00
Moore, John	Preparing Stand Alone Audit Opinion for Pet Supplies Plus	\$0.00	1.1	\$0.00
Parodi, Carlos	Work on definite lived intangible asset non-significant account template.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review audit status in order to assign testing to staff.	\$0.00	2.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to review project plan, discontinued operations, impairment, risk assessments, and confirmations.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review cash transaction for related parties.	\$0.00	1.4	\$0.00
Parodi, Carlos	Work on property, plant, and equipment risk assessment.	\$0.00	3.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/13/2025

Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to review open questions on American Freight PP&E disposal testing, code of conduct, and bank statements relating to the cash transaction review.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss open areas within risk assessments, including property, plant and equipment and definite lived intangible assets.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status, open items to be completed for the week - namely the specialists workpapers, not-significant templates, and lease roll-forwards.	\$0.00	0.6	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, A. Sood (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte) to review project plan, discontinued operations, impairment, risk assessments, and confirmations.	\$0.00	1.0	\$0.00
Sciano, May	Cleared notes and re-reviewed the understanding the entity GRA.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to close notes in Quarter 1 and Quarter 2 journal entry testing.	\$0.00	0.5	\$0.00
Sood, Abhinav	Work on workpaper American Freight concluding audit analytics workpaper.	\$0.00	9.5	\$0.00
Sood, Abhinav	Meeting with D. Garg, B. Khanduja, A. Saraogi (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Steffens, Marilyn	Review new client acceptance memo for new audits, pet supplies franchising and wag n wash franchising and national advertising fund financial statements.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review engagement letter that contains the franchising entities and National advertising fund.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Call with E. Keast (Deloitte) to discuss staffing of Pet Supplies Plus audit.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with A. Blocke-Belmonte (Pet Supplies Plus) to discuss the planned approach on long-lived asset impairment specific to right of use assets.	\$0.00	0.4	\$0.00
01/14/2025				
Alano, Michelle	Prepare scoping memo for fraud specialist team involvement.	\$0.00	0.5	\$0.00
Alas, Brendan	Meeting with M. Sciano, B. Bellora, J. Wintrow (Deloitte) to discuss American Freight Audit Status and revenue and cost of sales testing procedures.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with A. Saraogi, D. Garg, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address review notes in Vitamin Shoppe Property Plant and Equipment Analytic.	\$0.00	2.0	\$0.00
Bellora, Brandon	Gather support to assess performance of Ethics Hotline Entity level control.	\$0.00	3.8	\$0.00
Bellora, Brandon	Meeting with M. Sciano, B. Alas, J. Wintrow (Deloitte) to discuss American Freight Audit Status to discuss substantive testing plan over significant accounts.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Bellora, Brandon	Address review notes in the American Freight Property Plant and Equipment analytic.	\$0.00	4.2	\$0.00
Fitzpatrick, Emily	Research what "direct assistance" means for the internal audit function.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open questions regarding workpapers namely - the Franchise Group audit opinion, and the incentive plan workpapers.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to prepare the operating expense test of detail workpaper for American Freight's Sales Commission expense.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the component incentive unit plan workpapers with current year dates and information.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review open notes on Consideration of the Internal Audit Function and compiled questions/notes.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Review the incentive unit plan workpapers to update information for the current year.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Compile questions on open workpapers for upcoming internal catch up call, primarily relating to Form 1417, incentive plans, and audit opinion workpapers.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Complete the year end communications of the results of the audit and left open notes to be closed once we have year-end financials/information.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the Franchise Group and Freedom VCM Audit Opinions templates for the current year	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review component disclosure packages for changes in significant accounting policies in order to update the results of audit workpaper.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open questions regarding workpapers, specifically journal entry testing and the results of audit workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, A. Saraogi, D. Garg, B. Khanduja, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar, M. Parodi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) for Franchise Group Audit status to be discussed and updates made in the Franchise Group work tracker.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Bellora, A. Saraogi, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Meeting with E. Fitzpatrick, R. Kumar, M. Parodi(Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review store impairment files provided by client.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Review changes made to board meeting minutes summary workpaper.	\$0.00	2.7	\$0.00
Khanduja, Bhavya	Prepared the audit summary memorandum.	\$0.00	3.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding debt Risk Assessment and movement analysis.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update project plan based on work status and tracker updates.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Meeting with B. Bellora, A. Saraogi, D. Garg, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) for Franchise Group Audit status to be discussed and updates made in the Franchise Group work tracker.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with J. Buckley regarding audit board requests.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick, M. Parodi, R. Jhavar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review support provided by client on Deloitte Connect.	\$0.00	2.0	\$0.00
Moore, John	Roll forward management representation letter.	\$0.00	5.5	\$0.00
Moore, John	Prepared indirect control testing dashboard.	\$0.00	3.0	\$0.00
Moore, John	Prepare current year related parties guided risk assessment.	\$0.00	2.0	\$0.00
Moore, John	Update current year revenue recognition fraud risk memo.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Parodi, Carlos	Meeting with B. Bellora, A. Saraogi, D. Garg, B. Khanduja, E. Fitzpatrick (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open questions regarding workpapers, specifically journal entry testing and the results of audit workpaper.	\$0.00	1.0	\$0.00
Parodi, Carlos	Work on debt confirmations responses.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review testing areas for Vitamin Shoppe, assessing open areas including planning phase and confirmations.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open questions regarding workpapers namely - the Franchise Group audit opinion, and the incentive plan workpapers.	\$0.00	0.5	\$0.00
Parodi, Carlos	Prepare software non-significant account risk assessment.	\$0.00	0.8	\$0.00
Parodi, Carlos	Prepare legal confirmations.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, R. Kumar, R. Jhavar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review incentive plans risk assessment.	\$0.00	0.4	\$0.00
Parodi, Carlos	Continue to review component draft year-end trial balance.	\$0.00	0.6	\$0.00
Parodi, Carlos	Prepare testing templates for internal audit to assist with audit testing.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review fraud specialists scoping memo.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review component draft year-end trial balance.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Parodi, Carlos	Review testing areas, assessing open areas including tie out workpapers, and planning phase of the audit.	\$0.00	1.1	\$0.00
Saraogi, Astha	Meeting with B. Bellora, D. Garg, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Sciano, May	Review Vitamin Shoppe file to assess whether adequate requests were provided.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with B. Alas, B. Bellora, J. Wintrow (Deloitte) to discuss American Freight Audit Status, testing items.	\$0.00	0.5	\$0.00
Sood, Abhinav	Discussion with B. Khanduja (Deloitte) regarding debt guided risk assessment and movement analysis.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review planning memo.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Review Franchise Group Planning Presentation onboarding document which detailed background of operating subsidiaries, current/historical operating results, management personnel, internal audit personnel, 2024 events, engagement team expectations.	\$0.00	0.3	\$0.00
Weston, Zachary	Review email from Pet Supplies Plus management (A. Blocke-Belmonte) on company's approach to long-lived asset impairment for stores closed in December 2024/January 2025.	\$0.00	0.7	\$0.00
Weston, Zachary	Provided questions via email to C. Matuska and A. Kanicki (American Freight) for further support and explanations on trial balance fluctuations.	\$0.00	1.7	\$0.00
Wintrow, Jonathan	Meeting with M. Sciano, B. Alas, B. Bellora (Deloitte) to discuss American Freight Audit Status.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Aggarwal, Apoorv	Discuss with V. Singhal (Deloitte) status update for FY 24 year end audit.	\$0.00	0.3	\$0.00
Bellora, Brandon	Update Information Technology specialist memos to refer to component files to remove group file references.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update project plan for Information Technology specialist memo.	\$0.00	0.5	\$0.00
Bellora, Brandon	Draft language for going concern Guided Risk assessment in relation to bankruptcy.	\$0.00	2.5	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss status of open items in journal entry testing and fraud brainstorming.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss open questions on journal entry testing and entity level controls.	\$0.00	1.0	\$0.00
Bellora, Brandon	Update graphs in VS property plant and equipment analytic to show percentage fluctuations and changes in account composition.	\$0.00	4.0	\$0.00
Fitzpatrick, Emily	Update the cash transaction review workpaper to reflect the bank accounts summarized within.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Review the component files for information relating to the internal audit function to assist team in completing Form 1417.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the component incentive plan workpapers to include documentation about the value of each plan and other qualitative factors contributing to the plans' overall value.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Added cash reconciliation requests to the American Freight Connect Site for year-end reconciliations.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Prepare adding cash reconciliation requests to the American Freight Connect Site for year-end reconciliations.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss status of open items in journal entry testing and fraud brainstorming.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close review notes on the non-significant account considerations template for software expense.	\$0.00	2.4	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review year-end/concluding policy cards and procedures for Pet Supplies Plus standalone audit.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Review general understanding questionnaire on general Pet Supplies Plus operations.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review closed notes on interim cost of goods sold testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review store inventory testing methodology memo.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus consolidated audit standalone audit opinion.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding current status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, A. Sood (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update cash risk assessment workpaper of American Freight for Q4 2024.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Khanduja, Bhavya	Update Selling, general and administrative (SG&A) risk assessment workpaper of American Freight for Q4 2024.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding American Freight Analytics and execution process and queries.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update cash workpaper for American freight for the confirmation sample size	\$0.00	4.2	\$0.00
Khanduja, Bhavya	Import confirmation for American Freight Cash testing from confirmation.com and annotated it.	\$0.00	0.8	\$0.00
Kumar, Ravi	Reviewed vendor incentive confirmations received.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory count testing workpaper for store 886.	\$0.00	4.4	\$0.00
Lnu, Simran	Update inventory count instructions workpaper for store 886.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory count instruction workpaper for store 547.	\$0.00	1.0	\$0.00
Moore, John	Close notes for general understanding questionnaire.	\$0.00	5.1	\$0.00
Moore, John	Prepare the management bias testing workpaper.	\$0.00	1.7	\$0.00
Moore, John	Prepare ethics program hotline control testing.	\$0.00	3.1	\$0.00
Parodi, Carlos	Review year-end reconciliations for current year audit testing procedures.	\$0.00	1.1	\$0.00
Parodi, Carlos	Work on software non-significant account template.	\$0.00	2.1	\$0.00
Parodi, Carlos	Clear notes on Vitamin Shoppe operating expenses substantive testing workpaper.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review freedom vcm inc. opinion.	\$0.00	0.7	\$0.00
Parodi, Carlos	Work on freedom vcm inc management representation letter.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of open items in journal entry testing and fraud brainstorming.	\$0.00	0.5	\$0.00
Parodi, Carlos	Prepare for upcoming fraud brainstorming call.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss open questions on journal entry testing and entity level controls.	\$0.00	1.0	\$0.00
Saraogi, Astha	Meeting with D. Garg, A. Sood, B. Khanduja (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review of Franchise audit file to see the status of workpapers and progress of audit.	\$0.00	2.8	\$0.00
Singhal, Vasu	Discuss with A. Aggarwal (Deloitte) status update for FY 24 year end audit.	\$0.00	0.3	\$0.00
Sood, Abhinav	Discussion with B. Khanduja (Deloitte) regarding American Freight Analytics and execution process and queries.	\$0.00	2.0	\$0.00
Sood, Abhinav	Review file for understanding the entity guided risk assessment.	\$0.00	0.8	\$0.00
Sood, Abhinav	Discussion with D. Garg, A. Saraogi, B. Khanduja (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Sood, Abhinav	Prepare American Freight concluding audit analytics workpaper.	\$0.00	2.8	\$0.00
Steffens, Marilyn	Review guided risk assessment for revenue.	\$0.00	1.0	\$0.00
Weston, Zachary	Review sales and cost of sales data by store for 2024 and develop plan for current year testing with engagement team.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/15/2025

Weston, Zachary	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group) to discuss audit plan and expected timing to receive key deliverables for audit procedures.	\$0.00	0.6	\$0.00
Weston, Zachary	Identify workpapers in the American Freight file for deletion based on the current status of the company.	\$0.00	0.7	\$0.00

01/16/2025

Bellora, Brandon	Draft financial ratios for assessment of going concern quantitative risk assessment.	\$0.00	1.6	\$0.00
Bellora, Brandon	Analyze financial ratios for assessment of going concern quantitative risk assessment.	\$0.00	1.4	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss non-significant account template for software and the PP&E risk assessment.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update language in ethics hotline control to indicate control is performed at components.	\$0.00	3.0	\$0.00
Bellora, Brandon	Updated risk assessment for going concern in relation to corporate bankruptcy.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of testing workpapers.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss non-significant account template for software and the PP&E risk assessment.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review support provided by client on Deloitte Connect.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close review notes on the Non-Significant Account Considerations template for software.	\$0.00	3.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Fitzpatrick, Emily	Review the component files and AuditBoard for information related to automation with software in order to complete documentation within the non-significant account template for software.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss status of testing workpapers.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Complete the documentation related to software automation within the non-significant account template for software.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to close review notes on the Non-Significant Account Considerations template for software.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Close review notes on the Franchise Group Audit Opinion workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close review notes on the Freedom Audit Opinion workpaper.	\$0.00	0.9	\$0.00
Garg, Divya	Discussion over Assignment of Vitamin Shoppe Related workpaper on receipt of VSI TB with B. Khanduja (Deloitte).	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) for tasks on receipt of Cost of Goods Sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with R. Jhawar, B. Khanduja (Deloitte) regarding analysis on the Current year Cost Of Goods Sold and sales data.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion with D. Garg, B. Khanduja (Deloitte) regarding revenue and cost of goods sold analysis on the Current year data.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Emails with E. Malecke (PSP, Stores Inventory) regarding inventory selection support and year-end rollforwards.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Keast, Elizabeth	Review impairment accounting guidance in support of store closings.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update controls and information cards from American Freight file by delinking structured data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update debt confirmations of Franchise group from confirmation.com and annotated the same.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, R. Jhawar (Deloitte) regarding regression analysis on the CY cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Perform risk assessment analytics for American Freight revenue.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Update the connect site with additional requests for cash testing asking client to share bank reconciliation statements for bank account.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, A. Sood (Deloitte) for tasks on receipt of cost of goods sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Continue to update the connect site with additional support request for bank statements.	\$0.00	0.4	\$0.00
Kumar, Ravi	Prepared inventory count testing workpaper.	\$0.00	1.3	\$0.00
Kumar, Ravi	Review audit file and assign workpapers to staff to perform.	\$0.00	1.0	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss inventory counts workpaper.	\$0.00	0.7	\$0.00
Lnu, Simran	Continue to update the reconciliation file for year end sales.	\$0.00	0.5	\$0.00
Lnu, Simran	Update inventory count testing workpaper for store 547.	\$0.00	4.4	\$0.00
Lnu, Simran	Update inventory count testing workpaper for store 737.	\$0.00	4.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Lnu, Simran	Update the reconciliation file for year end sales.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss inventory counts workpaper.	\$0.00	0.7	\$0.00
Lnu, Simran	Update inventory count instructions workpaper for store 737.	\$0.00	1.0	\$0.00
Moore, John	Roll forward current year trial balance with updated numbers received from client.	\$0.00	5.1	\$0.00
Moore, John	Prepare current year form related to the accumulation of misstatements to assess the impact on the audit and the financial statements as a whole.	\$0.00	2.2	\$0.00
Moore, John	Prepare the evaluation of accounting estimates for bias in aggregate and assess whether the circumstances producing the bias.	\$0.00	3.8	\$0.00
Parodi, Carlos	Work on management representation letter for FRG.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss non-significant account template for software and the PP&E risk assessment.	\$0.00	0.5	\$0.00
Parodi, Carlos	Prepare the management representation letter for freedom vcm inc.	\$0.00	2.3	\$0.00
Parodi, Carlos	Work on financial statement opinion.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of testing workpapers.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on financial statement freedom vcm inc opinion.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review testing areas, assessing open areas to be wrapped up for planning phase of the audit.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review of Franchise Board Minutes.	\$0.00	3.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Saraogi, Astha	Discussion with D. Garg, A. Sood, B. Khanduja (Deloitte) for tasks on receipt of Cost of goods sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
Sciano, May	Call with J. Arsenault, Amy Ficken and K. Scholes (Franchise Group) to discuss audit plan and expected timing to receive key deliverables for audit procedures.	\$0.00	0.6	\$0.00
Sciano, May	Review LSTC workbooks from operating component American Freight.	\$0.00	0.4	\$0.00
Sood, Abhinav	Discussion with D. Garg, A. Saraogi, B. Khanduja (Deloitte) for tasks on receipt of cost of goods sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
01/17/2025				
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of overall file, specifically legal selections, tie-outs, and possible Vitamin Shoppe items.	\$0.00	0.5	\$0.00
Bellora, Brandon	Roll forward depreciation expense SAP for vitamin shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Draft tickmark in Q2 journal entry testing to show difference in opening balance and correcting entry made.	\$0.00	2.9	\$0.00
Bellora, Brandon	Rolled forward depreciation testing workpaper for American freight.	\$0.00	3.1	\$0.00
Fitzpatrick, Emily	Continue to update Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Continue to update Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	0.9	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/17/2025				
Fitzpatrick, Emily	Continue to update Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status of overall file, specifically legal selections, tie-outs, and possible Vitamin Shoppe items.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update Form 2215, Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	1.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi, R. Jhawar (Deloitte) regarding substantive analytical testing procedure analysis on the current year Cost of Goods Sold and sales data.	\$0.00	2.0	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Perform cost of goods sold year end testing.	\$0.00	1.8	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding year end revenue and Cost of goods sold testing.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Discussion with B. Khanduja, D. Garg, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Provide written instructions on revenue substantive testing steps to G. Moore (Deloitte).	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Execute cash workpaper for Vitamin Shoppe.	\$0.00	3.4	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, A. Sood, D. Garg (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/17/2025

Khanduja, Bhavya	Update Selling, General and Administrative Risk Assessment workpaper of American Freight for Q4 2024.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Upload Freedom VCM Omnia File cash confirmations of Franchise group from confirmation.com and annotated the same.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion over Assignment of Vitamin Shoppe Related workpaper on receipt of Vitamin Shoppe trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, R. Jhawar (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Kumar, Ravi	Prepare financial close and reporting internal control testing	\$0.00	2.0	\$0.00
Kumar, Ravi	Call S. Lnu (Deloitte) to discuss inventory count open items related to inventory testing.	\$0.00	1.2	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss planning over the year-end audit testing procedures within the Vitamin Shoppe file.	\$0.00	0.5	\$0.00
Lnu, Simran	Update sales guided risk assessment (GRA) based on year end updates.	\$0.00	0.5	\$0.00
Lnu, Simran	Update Sales substantive analytical testing procedure workpaper for 12 months as per Q4.	\$0.00	2.1	\$0.00
Lnu, Simran	Update cost of sales guided risk assessment (GRA) based on year end updates.	\$0.00	0.4	\$0.00
Lnu, Simran	Update cost of sales substantive analytical testing procedure workpaper.	\$0.00	1.8	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) regarding year end revenue and COGS testing.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/17/2025				
Lnu, Simran	Call R. Kumar (Deloitte) to discuss inventory count open items related to inventory testing.	\$0.00	1.2	\$0.00
Lnu, Simran	Update inventory counts workpaper.	\$0.00	2.5	\$0.00
Lnu, Simran	Update Inventory GRA based on year end updates.	\$0.00	0.5	\$0.00
Moore, John	Update going concern testing workpaper.	\$0.00	2.5	\$0.00
Moore, John	Prepare the management bias testing workpaper.	\$0.00	1.3	\$0.00
Moore, John	Populate trial balance workpaper with updated numbers received from client.	\$0.00	1.0	\$0.00
Parodi, Carlos	Meeting with S. Divatia, H. Singh, J. Buckley (external - Internal Audit) to discuss status of open support requests, namely sales commissions, rollforwards, and liabilities subject to compromise.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review testing areas for Internal Audit, assessing open areas including support needed to initiate testing process.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss planning over the year-end audit testing procedures within the Vitamin Shoppe file.	\$0.00	0.5	\$0.00
Parodi, Carlos	Prepare the management representation letter for FRG.	\$0.00	2.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of overall file, specifically legal selections, tie-outs, and possible Vitamin Shoppe items.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with A. Sood, B. Khanduja, D. Garg (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg, R. Jhavar (Deloitte) regarding regression analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/17/2025

Saraogi, Astha	Review Vitamin Shoppe audit file to see the status of workpapers and progress of audit.	\$0.00	2.5	\$0.00
Sood, Abhinav	Discussion with A. Saraogi, B. Khanduja, D. Garg (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review guided risk assessment for inventory.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss status of audit, discontinued operations and testing approach for American Freight, status of Pet Supplies Plus Franchise Disclosure Document engagement acceptance, and secured receivables testing.	\$0.00	1.2	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss status of audit, discontinued operations and testing approach for American Freight, status of PSP FDD engagement acceptance, and secured receivables testing.	\$0.00	1.2	\$0.00

01/18/2025

Alano, Michelle	Review materials for the engagement team fraud brainstorm.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update the Conn's investment calculation workpaper.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Update revised trial balance for Q4 2024 in analytics workpaper for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update revised trial balance for Q4 2024 in analytics workpaper for Pet supplies plus.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Update revised trial balance for Q4 2024 in analytics workpaper for Buddy's.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update cash risk assessment workpaper of Vitamin Shoppe for Q4 2024.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2025				
Khanduja, Bhavya	Update payroll risk assessment workpaper of American Freight for Q4 2024.	\$0.00	1.6	\$0.00
01/20/2025				
Bellora, Brandon	Perform substantive analytical testing procedures on American freight depreciation expense.	\$0.00	4.0	\$0.00
Bellora, Brandon	Tie out PY financial numbers with prior year financials.	\$0.00	2.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of work items and related questions, specifically discussing the tie-out tool and management representation letters.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss status, focused on goals for the week, including legal selections, entity level control client inquiries, and scheduling fraud discussions.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) review open questions, focused on subsequent disbursement testing, accounts payable risk assessment, and journal entry testing.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss status of work items and related questions, specifically discussing the tie-out tool and management representation letters.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Assess the operating effectiveness of the Vitamin Shoppe's distribution center cycle count control.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Continue to undertake vendor incentives testing in the Vendor Incentives Testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update reviewers in AuditBoard to the current Vitamin Shoppe audit manager from previous audit personnel.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/20/2025

Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss open items to be completed in the Vitamin Shoppe audit file, specifically vendor incentives testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Undertake accounts payable testing in the Vendor Incentives Testing workpaper.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Undertake general ledger reconciliation for the Vendor Incentives Testing workpaper.	\$0.00	1.9	\$0.00
Fitzpatrick, Emily	Undertake sampling considerations and trend analysis tabs in the Vendor Incentives workpaper.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Undertake vendor incentives testing in the Vendor Incentives Testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review the cycle count controls for mention of Internal Audit references.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Sent vendor confirmations for the Vitamin Shoppe file within our confirmation platform.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of file for year end audit and tasks to be taken up for the day and general status discussion.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding cash testing workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja(Deloitte) related to Vitamin Shoppe Cash testing for year end audit.	\$0.00	1.0	\$0.00
Garg, Divya	Meeting with Z. Weston, A. Saraogi, B. Khanduja, B. Alas (Deloitte) to discuss the approach for year-end American Freight Cost Of Goods Sold and revenue testing.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with Z. Weston, A. Saraogi, B. Khanduja (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Jhawar, Rohit	Review operating effectiveness of control.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Work on revenue year end workpaper on substantive analytical testing procedure.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Call with A. Saraogi (Deloitte) to discuss Vitamin Shoppe status.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion S. Lnu (Deloitte) regarding the testing methodology for Revenue and Cost of goods sold.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Meeting with S. Joseph (PSP, IA Director), X. Torres (IA, Staff) to discuss testing workpapers and areas with internal audit.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Close notes on audit policy cards.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding current status of audit file and current workpaper reviews.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review entity-level controls.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Prepare for upcoming meeting on audit support testing status with Internal Audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review evaluation of bias in accounting estimates workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review close notes on workpaper understanding the entity questionnaire.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review documentation of component team instructions.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review site and outstanding requests related to inventory testing.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Meeting with Z. Weston, A. Saraogi, D. Garg (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with the latest trial balance for American Freight.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Khanduja, Bhavya	Update group scoping workpaper with the latest trial balance for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Added general mapping based on discussion with the team for the new general ledger accounts in American Freight.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) related to Vitamin Shoppe Cash testing for year end audit.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Prepare Vitamin Shoppe cash workpaper adding tickmarks to the tickmark tab.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Meeting with Z. Weston, A. Saraogi, D. Garg, B. Alas (Deloitte) to discuss the approach for year-end American Freight cost of goods sold and revenue testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update the cash workpaper based on the latest template of the workpaper.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update American Freight file specifically the info cards and controls from the file.	\$0.00	3.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of file for year end audit and tasks to be taken up for the day and general status discussion.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding tasks to be taken up for the day and status of cash testing workpaper.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to discuss open items to be completed in the Vitamin Shoppe audit file, specifically vendor incentives testing.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review vendor incentive documentation.	\$0.00	1.5	\$0.00
Lnu, Simran	Update the understanding the entity GRA.	\$0.00	1.0	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Lnu, Simran	Email R. Kumar (Deloitte) regarding Blackline IT Application regarding the supports required for Flash Report.	\$0.00	1.0	\$0.00
Lnu, Simran	Discussion R. Jhawar (Deloitte) regarding the testing methodology for Revenue and cost of goods sold.	\$0.00	2.0	\$0.00
Lnu, Simran	Update data & substantive analytical testing procedure reconciliation file for year end.	\$0.00	1.3	\$0.00
Lnu, Simran	Update substantive analytical testing procedure retail sales file for year end.	\$0.00	2.5	\$0.00
Lnu, Simran	Update data & substantive analytical testing procedure reconciliation file for year end.	\$0.00	1.2	\$0.00
Lnu, Simran	Update substantive analytical testing procedure retail cost of goods sold file for year end.	\$0.00	2.5	\$0.00
Lnu, Simran	Update the inventory GRA and analytics per the support received on Audit Board.	\$0.00	1.0	\$0.00
Moore, John	Prepared depreciation expense testing procedures.	\$0.00	2.2	\$0.00
Moore, John	Document payroll expense testing procedures.	\$0.00	1.1	\$0.00
Moore, John	Document current year franchise, royalty, and advertising revenue testing procedures.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss status, focused on goals for the week, including legal selections, entity level control client inquiries, and scheduling fraud discussions.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of work items and related questions, specifically discussing the tie-out tool and management representation letters.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) review open questions, focused on subsequent disbursement testing, accounts payable risk assessment, and journal entry testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on freedom vcm inc opinion.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on Freedom vcm inc. management representation letter.	\$0.00	2.3	\$0.00
Parodi, Carlos	Work on FRG opinion.	\$0.00	0.7	\$0.00
Parodi, Carlos	Work on FRG management representation letter.	\$0.00	2.6	\$0.00
Parodi, Carlos	Review legal detail to identify law firms to send confirmations to.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review audit status in order to assign testing to staff.	\$0.00	0.7	\$0.00
Parodi, Carlos	Work on definite lived intangible asset testing workpaper.	\$0.00	1.2	\$0.00
Saraogi, Astha	Meeting with Z. Weston, B. Khanduja, D. Garg, B. Alas (Deloitte) to discuss the approach for year-end American Freight cost of goods sold and revenue testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding tasks to be taken up for the day and status of cash testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review American Freight regression analysis testing of sales.	\$0.00	1.0	\$0.00
Saraogi, Astha	Meeting with Z. Weston, D. Garg, B. Khanduja (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00
Saraogi, Astha	Call with R. Jhawar (Deloitte) to discuss Vitamin Shoppe status.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) review open questions, focused on subsequent disbursement testing, accounts payable risk assessment, and journal entry testing.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding current status of audit file and current workpaper reviews.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review policy cards to ensure all audit requirements were addressed.	\$0.00	1.2	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte (PSP, Controller), E. Keast (Deloitte) to discuss audit status, bankruptcy status, and liabilities subject to compromise.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with A. Saraogi, B. Khanduja, D. Garg, B. Alas (Deloitte) to discuss the approach for year-end American Freight cost of sales and revenue testing.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with A. Saraogi, D. Garg, B. Khanduja (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00
01/21/2025				
Alano, Michelle	Review materials for the engagement team fraud brainstorm.	\$0.00	0.3	\$0.00
Alas, Brendan	Meeting with A. Saraogi, D. Garg, B. Khanduja (Deloitte), C. Matuska (American Freight) to discuss the prior year's Sales and cost of goods sold data.	\$0.00	0.3	\$0.00
Alas, Brendan	Document guided risk assessment related to cost of sales.	\$0.00	3.7	\$0.00
Bellora, Brandon	Update ethics hotline control to account for performance of hotline at the component level.	\$0.00	3.8	\$0.00
Bellora, Brandon	Meeting with C. Parodi, E. Fitzpatrick (Deloitte) to discuss status of the Conn's investment calculation and management representation letters.	\$0.00	0.6	\$0.00
Bellora, Brandon	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Bellora, Brandon	Address review notes in definite lived intangibles not significant workpaper.	\$0.00	1.9	\$0.00
Bellora, Brandon	Perform assessment Investment in Conn's loss calculation.	\$0.00	4.2	\$0.00
Fitzpatrick, Emily	Update the physical inventory count location scoping workpaper based on the current year inventory counts.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the tickmarks tab in the vendor incentive testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the vendor incentives testing.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Close review notes on the Franchise Group Management representation letter.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close review notes on the Freedom VCM, Inc. Management representation letter.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, M. Parodi (Deloitte) to discuss status of vendor listing testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Discuss with R. Kumar (Deloitte) regarding the vendor incentive testing and remaining inventory controls.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the confirmation control summary workpaper for the current year confirmations sent/received.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar, M. Parodi, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with C. Parodi, B. Bellora (Deloitte) to discuss status of the Conn's investment calculation and management representation letters.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the vendor incentives testing tab in the vendor incentive testing workpaper.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Fitzpatrick, Emily	Continue to update the tickmarks tab in the vendor incentive testing workpaper.	\$0.00	0.7	\$0.00
Garg, Divya	Meeting with A. Saraogi, B. Khanduja, B. Alas (Deloitte), C. Matuska (American Freight) to discuss the prior years Sales and Cost Of Goods Sold data.	\$0.00	0.3	\$0.00
Garg, Divya	Meeting with B. Khanduja (Deloitte) to discuss the approach for year-end American Freight Cost Of Goods Sold and revenue testing.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with A. Saraogi, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding the planned audit procedures for Franchise Group.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) for status of the omnia file for year end audit and general status.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding year end risk assessment and sales and inventory risk analysis file.	\$0.00	1.9	\$0.00
Jhawar, Rohit	Undertake year end Cost of goods sold workpaper through substantive analytical testing procedure testing.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Review operating effectiveness of control.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Review closed notes on component team instructions.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review reward points liability support provided by client.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Calculate and document year-end testing materiality.	\$0.00	1.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) for status of the omnia file for year end audit and general status.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Khanduja, Bhavya	Review Deloitte Connect for support provided by client.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Email to A. Ficken (Franchise Group) listing asking for trial balance General Ledger account mappings for new account required for audit purposes.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Vitamin Shoppe.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to discuss the approach for year-end American Freight cost of goods sold and revenue testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with A. Saraogi, D. Garg, B. Alas (Deloitte), C. Matuska (American Freight) to discuss the prior years Sales and cost of goods sold data.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Pet supplies plus.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper American Freight.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Buddy's.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Franchise Group.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Meeting with A. Saraogi, D. Garg, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set-up cash workpaper for FRG and populated the confirmation tab based on information received through bank confirmation.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Review previous vendor payment listing workpaper to understand procedures to prepare list of support for current year.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding status of group audit scoping.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Kumar, Ravi	Discuss with E. Fitzpatrick (Deloitte) regarding the vendor incentive testing and remaining inventory controls.	\$0.00	0.5	\$0.00
Kumar, Ravi	Prepare inventory count testing workpaper.	\$0.00	1.5	\$0.00
Kumar, Ravi	Work on understanding the entity GRA.	\$0.00	2.5	\$0.00
Kumar, Ravi	Meeting with M. Parodi, E. Fitzpatrick, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss risk analysis file, audit board request discussion and legal confirmation draft.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting in person with M. Zaorski (Deloitte) to discuss questions regarding scoping of vitamin shoppe audit.	\$0.00	1.0	\$0.00
Lnu, Simran	Update the inventory risk analysis file.	\$0.00	1.5	\$0.00
Lnu, Simran	Update the cost of goods sold risk analysis file.	\$0.00	0.5	\$0.00
Lnu, Simran	Update substantive analytical testing procedure summary memo for current year.	\$0.00	2.5	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) regarding year end risk assessment and sales and inventory risk analysis file.	\$0.00	1.9	\$0.00
Lnu, Simran	Meeting with R. Kumar, M. Parodi, E. Fitzpatrick, M. Zaorski, A. Saraogi (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss risk analysis file, audit board request discussion and legal confirmation draft.	\$0.00	1.0	\$0.00
Lnu, Simran	Update the sales, cost of goods sold risk analysis file.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Lnu, Simran	Update legal draft confirmation for current year.	\$0.00	1.5	\$0.00
Lnu, Simran	Clear review notes to understanding GRA.	\$0.00	2.0	\$0.00
Moore, John	Document current year Franchise Revenue testing procedures.	\$0.00	2.7	\$0.00
Moore, John	Continue documenting sales tax payable testing procedures.	\$0.00	3.1	\$0.00
Moore, John	Continue documenting current year depreciation expense testing.	\$0.00	4.3	\$0.00
Parodi, Carlos	Review sales commission detail testing approach.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with R. Kumar, E. Fitzpatrick, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review testing areas, assessing open areas including workpaper rollforwards and year-end testing templates.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on definite lived non-significant account template.	\$0.00	2.3	\$0.00
Parodi, Carlos	Work on indication of affiliates planning workpaper.	\$0.00	0.8	\$0.00
Parodi, Carlos	Prepare for upcoming fraud brainstorming discussion.	\$0.00	2.6	\$0.00
Parodi, Carlos	Work on freedom vcm inc. results of the audit communications template.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Provide details of engagement to fraud specialists for scoping memo.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of the Conn's investment calculation and management representation letters.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, B. Alas (Deloitte), C. Matuska (American Freight) to discuss the prior years Sales and cost of goods sold data.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review procedure cards related to Financial Closure Reporting process Risk assessment.	\$0.00	1.2	\$0.00
Saraogi, Astha	Meeting with R. Kumar, M. Parodi, E. Fitzpatrick, M. Zaorski, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding status of cash testing.	\$0.00	0.5	\$0.00
Sciano, May	Call with S. Divatia (FRG) to discuss internal audit plan.	\$0.00	0.2	\$0.00
Sciano, May	Call with K. Scholes to discuss audit progress and FRG bankruptcy filing updates.	\$0.00	0.6	\$0.00
Sciano, May	Review outstanding requests on Deloitte Connect to notify client of open requests.	\$0.00	0.2	\$0.00
Weston, Zachary	Review trial balance and changes in balance sheet accounts due to liquidation.	\$0.00	0.8	\$0.00
Zaorski, Michal	Meeting in person with R. Kumar (Deloitte) to discuss questions regarding scoping of vitamin shoppe audit.	\$0.00	2.5	\$0.00
Zaorski, Michal	Meeting with R. Kumar, M. Parodi, E. Fitzpatrick, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Alas, Brendan	Meeting with J. Wintrow, H. Dada (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Alas, Brendan	Review journal entry variances compared to trial balance.	\$0.00	6.8	\$0.00
Alas, Brendan	Update the financial close and reporting internal control testing workpapers.	\$0.00	1.2	\$0.00
Bellora, Brandon	Address review notes on ethics hotline control documentation	\$0.00	4.0	\$0.00
Bellora, Brandon	Drafted legal confirmation selections for FY 24 litigation and claims testing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Sampled from legal vendor expense listing to create legal confirmation selections.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, M. Parodi (Deloitte) to select vendors to send legal confirmations from FY 24 legal expense detail.	\$0.00	0.5	\$0.00
Bellora, Brandon	Investigated reconciliation differences related to accounts with no Financial Statement Line Item in Q4 journal entry testing.	\$0.00	1.2	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of work items specifically the results of audit workpaper and non-significant account template for definite lived intangibles.	\$0.00	1.3	\$0.00
Collins, Mikaela	Review litigation confirmation selections.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Parodi (Deloitte) to select vendors to send legal confirmations from FY 24 legal expense detail.	\$0.00	0.5	\$0.00
Dada, Hajira	Meeting with J. Wintrow, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Dada, Hajira	Review support for the cost of sales internal controls.	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Fitzpatrick, Emily	Continue to review the Freedom VCM, Inc. Management Representation Letter for current year updates.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review the FRG Management Representation Letter for current year updates.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Review the Freedom VCM, Inc. Management Representation Letter for current year updates.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Review the results of audit workpaper in order to change anything based on the new template.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status of work items specifically the results of audit workpaper and non-significant account template for definite lived intangibles.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Read the newly issued practice alert and added it to the audit's summary of alerts workpaper.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Update Franchise Group weekly project plan task list with the status of workpapers in queue.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the documentation on the engagement quality review workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close open notes on the engagement quality review workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Create list for workpapers in queue, specifically the applicable status for each.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the inventory Cycle-Based Rollforward Test of Details template with the current year inventory count information.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Update the inventory observation memo with the current year inventory count locations.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/22/2025

Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding the planned audit procedures for Franchise Group.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Sood (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, R. Jhawar (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	0.7	\$0.00
Jhawar, Rohit	Discussion with L. Andrade (Client) regarding variance in the month of June in margins.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion with D. Garg, B. Khanduja (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Jhawar, Rohit	Call with L. Andrade (Client), S. Lnu (Deloitte) to discuss year end inventory and revenue.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Draft explanation of year end inventory price testing workpaper and goods in transit workpaper to S. Lnu (Deloitte).	\$0.00	1.5	\$0.00
Jhawar, Rohit	Prepare inventory substantive testing workpaper.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discussion with A. Block-Belmonte (PSP, Controller) regarding inventory testing and fraud inquiries.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Close notes on interim wholesale sales testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Make subsequent disbursement testing selections to provide selections and requests for support to client.	\$0.00	1.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding scoping and testing approach for Pet Supplies Plus franchising audits.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review accumulated depreciation testing analytic.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review inventory testing support.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Updated audit required procedures workpaper.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Sood (Deloitte) regarding task distribution and project plan status update.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Performed tie out on prior year numbers in the tie-out tool.	\$0.00	3.9	\$0.00
Khanduja, Bhavya	Update analytics workpaper with mapping received from client and updated the workpapers with account groupings as mentioned in the group scoping workpaper.	\$0.00	3.3	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with mapping shared by the client for the new General ledger accounts.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Collate a summary of prior year sales and cost of goods sold data based on supports to be used in substantive analytical testing procedure.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Brought into Freedom VCM file 2 debt confirmations and annotated the same.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) for tasks to be taken up in the Franchise Group file pertaining to year end component analytics.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, R. Jhawar (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss work plan and overall file work.	\$0.00	0.5	\$0.00
Kumar, Ravi	Call with J. Buckley (Client), S. Lnu (Deloitte) to discuss inventory count.	\$0.00	0.5	\$0.00
Kumar, Ravi	Perform inventory cycle count testing documentation.	\$0.00	2.1	\$0.00
Lnu, Simran	Update evaluation of misstatement workpaper for current year.	\$0.00	1.5	\$0.00
Lnu, Simran	Perform year end inventory price testing workpaper.	\$0.00	2.0	\$0.00
Lnu, Simran	Update inventory price testing workpaper as per Q4 trial balance.	\$0.00	1.5	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss work plan and overall file work.	\$0.00	0.5	\$0.00
Lnu, Simran	Update inventory in transit workpaper.	\$0.00	2.0	\$0.00
Lnu, Simran	Call with J. Buckley (Client), R. Kumar (Deloitte) to discuss inventory count.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with L. Andrade (Client), R. Jhavar (Deloitte) to discuss year end inventory and revenue.	\$0.00	0.5	\$0.00
Lnu, Simran	Update guidance used for substantive analytical testing procedure.	\$0.00	0.9	\$0.00
Lnu, Simran	Update units sold data in cost of goods sold analysis file.	\$0.00	0.4	\$0.00
Lnu, Simran	Update reveal memo guidance and workpaper references.	\$0.00	1.2	\$0.00
Moore, John	Continue documenting sales tax payable testing procedures.	\$0.00	3.9	\$0.00
Moore, John	Document current year Royalty Revenue testing procedures.	\$0.00	2.3	\$0.00
Moore, John	Continue documenting current year depreciation expense testing.	\$0.00	4.2	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of work items specifically the results of audit workpaper and non-significant account template for definite lived intangibles.	\$0.00	1.3	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Parodi, Carlos	Analyze legal detail for year-end confirmations.	\$0.00	3.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Collins (Deloitte) to select vendors to send legal confirmations from FY 24 legal expense detail.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on planning workpaper related to evaluating the work of a tax specialist.	\$0.00	1.1	\$0.00
Parodi, Carlos	Work on discussion of involvement of IT specialist workpaper.	\$0.00	0.7	\$0.00
Parodi, Carlos	Clear notes on evaluation of key performance indicators.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review cash transaction review for missing bank statement support.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review identification of affiliates workpaper.	\$0.00	1.8	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Saraogi, Astha	Call with L. Andrade (client), M. Zaorski (Deloitte) to discuss queries relating to revenue.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Saraogi, Astha	Email D. Garg, B. Khanduja (Deloitte) regarding American Freight Regression analysis model.	\$0.00	0.5	\$0.00
Saraogi, Astha	Call with D. Garg and B. Khanduja (Deloitte) regarding status and American Freight regression analysis results.	\$0.00	2.1	\$0.00
Sood, Abhinav	Discussion with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding scoping and testing approach for Pet supplies plus franchising audits.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/22/2025

Steffens, Marilyn	Review risk assessment analytical reviews.	\$0.00	2.1	\$0.00
Steffens, Marilyn	Review interim substantive workpapers for income statement accounts.	\$0.00	2.0	\$0.00
Wintrow, Jonathan	Meeting with H. Dada, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Zaorski, Michal	Call with L. Andrade (client), A. Saraogi (Deloitte) to discuss queries relating to revenue.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review sales guided risk assessment.	\$0.00	2.0	\$0.00

01/23/2025

Alas, Brendan	Meet with C. Johnson, H. Dada (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Alas, Brendan	Document guided risk assessment related to revenue.	\$0.00	3.4	\$0.00
Alas, Brendan	Review prior year testing procedures.	\$0.00	2.4	\$0.00
Alas, Brendan	Review status of audit testing of American Freight revenue.	\$0.00	1.7	\$0.00
Alas, Brendan	Review status of audit testing of American Freight cost of sales.	\$0.00	1.6	\$0.00
Bellora, Brandon	Prepared Q2 journal entry testing using post merger testing in prior year.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update definite lived intangibles testing workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Roll forward evaluation of deficiencies workpaper.	\$0.00	1.5	\$0.00
Bellora, Brandon	Roll forward investment in Conns workpaper to account for loss in the current year.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of Selling General and Administrative expense substantive testing and property, plant and equipment and lease testing.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Collins, Mikaela	Perform lease guided risk assessment and analytics updates based on updated impairment indicator risk assessment approach.	\$0.00	0.3	\$0.00
Dada, Hajira	Meet with C. Johnson, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Dada, Hajira	Review support for and document the cost of sales internal controls.	\$0.00	7.2	\$0.00
Fitzpatrick, Emily	Update the selling, general, and administrative substantive analytical procedure testing workpaper for American Freight salaries expense based on year-end financials.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update group scoping balance sheet tab to include draft trial balance numbers as of Q4 2024.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Update group scoping income statement tab to include draft trial balance numbers as of Q4 2024.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update substantive testing templates for operating expenses.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss the management rep letters, results of audit workpaper, and identification of affiliates workpaper.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close review notes on the identification of affiliates of attest clients workpaper.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Prepare audit opinion using template.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close review notes on management representation letters.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the residual balance formal in the financial statement group scoping workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status of selling, general, and administrative substantive testing and property, plant and equipment and lease testing.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Garg, Divya	Discussion with B. Khanduja (Deloitte) to discuss the margin working created for analysis of Cost of Goods Sold and revenue.	\$0.00	0.4	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year Cost of Goods Sold and sales data.	\$0.00	0.5	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year Cost of Goods Sold and sales data.	\$0.00	1.5	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Sood (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.6	\$0.00
Jhawar, Rohit	Prepare revenue testing memo for year end.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Meet with R. Jhawar, S. Ln (Deloitte) regarding testing of goods in transit and year end price testing of inventory and discuss procedures to same.	\$0.00	2.3	\$0.00
Jhawar, Rohit	Execution of inventory testing specifically year end price testing.	\$0.00	2.0	\$0.00
Johnson, Charles	Meet with H. Dada, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review year-end payroll expense substantive testing analytic.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review accounts payable detail.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review accounts receivable detail.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review updated accumulated depreciation substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review franchise fees substantive testing analytic.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review depreciation and amortization expense substantive testing analytic.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Keast, Elizabeth	Review sales tax payable substantive testing analytic.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) to discuss the gross margin data created for analysis of cost of goods sold and revenue.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Sood (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Perform residual analysis (for the part of the balance not being tested) based on the Q4 numbers in the group scoping workpaper.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with latest trial balance numbers received.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Upload financials to the tie out tool and started tie-ing the previous period numbers for 12/30/2023; 8/21/2023 and 12/31/2022.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Prepare cost of goods sold testing for American Freight.	\$0.00	2.0	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss inventory count.	\$0.00	0.4	\$0.00
Kumar, Ravi	Prepare inventory count testing workpaper.	\$0.00	2.6	\$0.00
Kumar, Ravi	Review location scoping for store counts.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Lnu, Simran	Meet with R. Jhawar, S. Ln (Deloitte) regarding testing of goods in transit and year end price testing of inventory and discuss procedures to same.	\$0.00	2.3	\$0.00
Lnu, Simran	Email L. Andrade (Client) regarding inventory price testing.	\$0.00	1.0	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss inventory count.	\$0.00	0.4	\$0.00
Lnu, Simran	Update sales inventory risk analysis file as per Q4 support received.	\$0.00	0.5	\$0.00
Lnu, Simran	Update test inventory count sampled store 737 workpaper.	\$0.00	1.5	\$0.00
Lnu, Simran	Update test inventory count samples store 886 workpaper.	\$0.00	1.2	\$0.00
Lnu, Simran	Update test inventory counts 547 workpaper.	\$0.00	1.3	\$0.00
Lnu, Simran	Update Internal Audit workpapers related to Inventory Accuracy, Audit Memo and Allowance Incentives.	\$0.00	1.0	\$0.00
Lnu, Simran	Update related party transaction memo.	\$0.00	2.0	\$0.00
Moore, John	Document current year Franchisee receivable testing procedures.	\$0.00	2.4	\$0.00
Moore, John	Continue documenting current year depreciation expense testing.	\$0.00	3.9	\$0.00
Moore, John	Continue documenting payroll expense testing procedures.	\$0.00	2.7	\$0.00
Moore, John	Document current year risk assessment template for "distribution cost" - consideration for nonsignificant accounts.	\$0.00	2.8	\$0.00
Parodi, Carlos	Continue to prepare fraud brainstorming slides.	\$0.00	1.1	\$0.00
Parodi, Carlos	Set up trial balances for year-end scoping.	\$0.00	1.6	\$0.00
Parodi, Carlos	Work on July impairment analysis.	\$0.00	1.2	\$0.00
Parodi, Carlos	Prepare IT specialist memo for upcoming discussion.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss the management rep letters, results of audit workpaper, and identification of affiliates workpaper.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of SG&A substantive testing and property, plant and equipment and lease testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Assess planning testing approach for impairment indicators.	\$0.00	1.3	\$0.00
Parodi, Carlos	Prepare the fraud brainstorming slides.	\$0.00	1.1	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding regression analysis model for current year for Cost of goods sold and sales data.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review of American Freight regression analysis testing of Sales.	\$0.00	2.1	\$0.00
Saraogi, Astha	Review revenue substantive analytical testing procedure testing workpaper.	\$0.00	3.9	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding substantive analytical testing procedure analysis model for current year for cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Sood, Abhinav	Prepare debt analytics risk assessment workpaper	\$0.00	3.2	\$0.00
Sood, Abhinav	Discuss with B. Khanduja, D. Garg (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.6	\$0.00
Sood, Abhinav	Review guided risk assessment.	\$0.00	0.3	\$0.00
Sood, Abhinav	Review cash analytics workpaper..	\$0.00	0.4	\$0.00
Steffens, Marilyn	Research on risk level for franchising audits.	\$0.00	1.6	\$0.00
Vineyard, Bradley	Review Group Engagement instructions to local office audit teams.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review overall determination of Materiality.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Vineyard, Bradley	Review Determination of component materiality.	\$0.00	0.1	\$0.00
Weston, Zachary	Review journal entry detail compared to trial balance to identify differences.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with M. Collins and M. Sciano (Deloitte) to discuss status of audit and plan for testing LSTC.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review cost of sales guided risk assessment.	\$0.00	3.0	\$0.00
01/24/2025				
Alas, Brendan	Review cycle based procedures testing for testing of revenue.	\$0.00	3.1	\$0.00
Alas, Brendan	Review cycle based procedures testing for testing of cost of goods sold.	\$0.00	1.8	\$0.00
Bellora, Brandon	Roll forward cash flow tie out for current year considerations.	\$0.00	2.0	\$0.00
Bellora, Brandon	Roll forward consolidated lead sheet for current year considerations.	\$0.00	1.5	\$0.00
Bellora, Brandon	Roll forward American freight substantive testing workpaper for receipt of year end numbers.	\$0.00	2.5	\$0.00
Bellora, Brandon	Review definite lived intangible non significant workpaper.	\$0.00	1.0	\$0.00
Bellora, Brandon	Update evaluation of deficiencies for current year events.	\$0.00	1.5	\$0.00
Bellora, Brandon	Update lease testing for input of year end numbers and make testing more efficient.	\$0.00	2.5	\$0.00
Collins, Mikaela	Review property, plant and equipment portion of American Freight trial balance and scoping breakout.	\$0.00	0.6	\$0.00
Collins, Mikaela	Call with M. Parodi (Deloitte) to discuss year-end risk assessment considerations for property, plant, and equipment.	\$0.00	0.5	\$0.00
Dada, Hajira	Review and documented the financial reporting internal controls.	\$0.00	3.0	\$0.00
Dada, Hajira	Prepare revenue substantive testing workpaper.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/24/2025

Dada, Hajira	Prepare cost of sales detail testing.	\$0.00	4.5	\$0.00
Fitzpatrick, Emily	Update the equity rollforward workpaper with current year numbers and information.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Updated "Results of Audit" workpaper to include section on going concern as it relates to the current year.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue updating the selling, general, and administrative substantive analytical procedure testing workpaper for American Freight salaries expense based on year-end financials.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Input Q4 2024 numbers into the American Freight selling, general, and administrative substantive analytical procedures testing workpaper to update our testing as of year-end.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Input Q4 2024 numbers into the Vitamin Shoppe selling, general, and administrative substantive analytical procedures testing workpaper in order to update testing as of year-end.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update selling, general, and administrative substantive analytical procedures testing workpaper for Vitamin Shoppe salaries expense based on year-end financials.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the current year selling, general, and administrative expense expectations in the substantive analytical procedures testing workpaper for Vitamin Shoppe.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the current year expense expectation in the selling, general, and administrative substantive analytical procedures testing workpaper for Vitamin Shoppe for salaries expense.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Fitzpatrick, Emily	Update current year selling, general, and administrative expense expectations in the substantive analytical procedures testing workpaper for American Freight.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update current year expense expectation in the selling, general, and administrative substantive analytical procedures testing workpaper for American Freight for salaries expense.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	1.4	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi, R. Jhawar (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	1.2	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding selections taken out for cash testing.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) regarding planning of year end inventory and revenue testing and risk analysis for inventory and sales.	\$0.00	1.2	\$0.00
Jhawar, Rohit	Perform year end review of inventory risk analysis.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Perform year end review of sales risk analysis.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Discussion with B. Khanduja, D. Garg, A. Saraogi (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Clear notes on Franchising engagement letter.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review provided support for inventory testing.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Document materiality calculation for current year.	\$0.00	2.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Responded to comments of A. Saraogi (Deloitte) in closing procedure policy cards.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussed the open points pertaining to closing procedure policy cards with D. Garg (Deloitte) via email.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Compare trial balance with Vitamin Shoppe Financials.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Compare trial balance shared by Amy Ficken with Buddy's Financials.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Update the cash reconciliation tab from cash workpaper.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Review the bank reconciliation shared by the client.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Perform cash substantive testing workpaper.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding selections taken out for cash testing.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, R. Jhavar (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	1.2	\$0.00
Kumar, Ravi	Review vendor incentive year end update review.	\$0.00	1.0	\$0.00
Lnu, Simran	Update workpaper summarizing quality review requirements.	\$0.00	1.5	\$0.00
Lnu, Simran	Update inventory price testing workpaper as per Inventory by SKU Q4 report and calculate additional sample.	\$0.00	2.5	\$0.00
Lnu, Simran	Update transit workpaper for year end and add samples for year end in audit board.	\$0.00	2.5	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Lnu, Simran	Update the sheet to floor error extrapolation workpaper as the current year.	\$0.00	1.0	\$0.00
Lnu, Simran	Prepare inventory count testing workpaper.	\$0.00	1.0	\$0.00
Lnu, Simran	Discuss with R. Jhawar (Deloitte) regarding planning of year end inventory and revenue testing and risk analysis for inventory and sales.	\$0.00	1.2	\$0.00
Lnu, Simran	Update sales cost of goods sold analysis file as per Q4 flash report.	\$0.00	0.8	\$0.00
Lnu, Simran	Update sales risk analysis file as per Q4 flash report.	\$0.00	1.1	\$0.00
Moore, John	Close notes in depreciation expense testing procedures.	\$0.00	2.8	\$0.00
Moore, John	Close notes in current year Payroll Expense testing workpaper.	\$0.00	4.5	\$0.00
Moore, John	Close notes in current year Advertising Revenue testing procedures.	\$0.00	1.1	\$0.00
Moore, John	Draft Franchisee receivable confirms.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, H. Singh, J. Buckley (external Audit) to discuss status of open support requests, namely sales commissions, cash, and liabilities subject to compromise.	\$0.00	0.4	\$0.00
Parodi, Carlos	Call with M. Collins (Deloitte) to discuss year-end risk assessment considerations for property, plant, and equipment.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on required audit planning communication to those charged with governance.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review open testing areas, assessing open items including bank statements, cash flows, and journal entry variances.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review risk assessment workspace for property, plant, and equipment, including completeness, disposals, and impairment.	\$0.00	1.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Parodi, Carlos	Review testing areas for Internal Audit, assessing open areas including open support needed for selection process.	\$0.00	0.7	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding regression analysis model for current year for Cost of goods sold and sales data.	\$0.00	1.4	\$0.00
Saraogi, Astha	Review approach for American Freight revenue testing through cycle based.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review of revenue substantive testing workpaper.	\$0.00	2.2	\$0.00
Saraogi, Astha	Meeting with B. Khanduja, D. Garg, R. Jhavar (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), S. Divatia, H. Singh, J. Buckley (external Audit) to discuss status of open support requests, namely sales commissions, cash, and liabilities subject to compromise.	\$0.00	0.4	\$0.00
Sood, Abhinav	Set up credit card receivable workpaper.	\$0.00	2.0	\$0.00
Sood, Abhinav	Make selection for credit card receivable testing.	\$0.00	1.5	\$0.00
Sood, Abhinav	Work on debt guided risk assessment.	\$0.00	0.8	\$0.00
Sood, Abhinav	Work on documentation of required audit procedures.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss status of audit, Pet Supplies Plus Franchise Disclosure Document audits, and materiality calculation.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Email E. Seeton (CFO) regarding status of audit, potential service to audit Pet Supplies Plus Franchise Disclosure Document, American Freight discontinued operations.	\$0.00	0.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Weston, Zachary	Review company's preliminary financial statements and identify changes in balances which would require further investigation.	\$0.00	2.3	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss status of audit, Pet Supplies Plus Franchise Disclosure Document audits, and materiality calculation.	\$0.00	0.6	\$0.00
Weston, Zachary	Email B. Alas and C. Johnson (Deloitte) regarding testing approach of American Freight revenue and cost of sales.	\$0.00	0.4	\$0.00
01/25/2025				
Collins, Mikaela	Review year end component amounts within scoping workpaper.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review closed notes on substantive testing analytics.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Prepare general accounts payable testing selections.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review property, plant and equipment rollforwards.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update Franchise Disclosure Document materiality documentation.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) regarding materiality amounts for Pet Supplies Plus and Wag N' Wash Franchise Disclosure Document audits.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Review cash workpaper for American Freight.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Prepare executing workpaper Freedom VCM Tie-out workpaper based on draft financials received for Freedom on 1/24/2025.	\$0.00	2.7	\$0.00
Khanduja, Bhavya	Update group scoping workpaper to address by D. Garg (Deloitte) comments..	\$0.00	0.5	\$0.00
Moore, John	Document current year inventory.	\$0.00	2.2	\$0.00
Moore, John	Close notes for current year Accum Dep testing procedures.	\$0.00	2.1	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2025				
Saraogi, Astha	Review cost of goods sold testing workpaper.	\$0.00	2.0	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) regarding materiality amounts for Pet Supplies Plus and Wag N' Wash Franchise Disclosure Document audits.	\$0.00	0.5	\$0.00
01/26/2025				
Bellora, Brandon	Update Definite Lived Intangibles risk assessment analytic for year end considerations.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update Goodwill impairment considerations workpaper for preliminary year end values.	\$0.00	2.1	\$0.00
Bellora, Brandon	Update Goodwill definite lived intangibles addressing notes from M. Parodi (Deloitte).	\$0.00	2.0	\$0.00
Bellora, Brandon	Update Goodwill not-significant template qualitative considerations to address year end considerations.	\$0.00	2.0	\$0.00
01/27/2025				
Alas, Brendan	Review internal control documentation for testing of revenue controls.	\$0.00	4.6	\$0.00
Alas, Brendan	Investigate journal entries variances from the trial balance in order to obtain journal entry population.	\$0.00	3.2	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and result of audit workpaper and code of conduct.	\$0.00	0.4	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss audit status, specifically the current items in our queues and work as of this week.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss status and goals for the week, including legal selection templates, going concern, and year-end testing.	\$0.00	0.5	\$0.00
Dada, Hajira	Update documentation for financial reporting internal controls.	\$0.00	2.6	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Fitzpatrick, Emily	Update formulas within the Pet Supplies Plus leadsheet workpaper to reflect current year number updates.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Update the Pet Supplies Plus leadsheet with the current year financials.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update Franchise Group task list for the current week to include workpapers to start working on this week.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continue to update the Pet Supplies Plus leadsheet with the current year financials.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Prepare the goodwill impairment testing workpaper for Pet Supplies Plus.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss audit status, specifically the current items in our queues and work as of this week.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe leadsheet with the current year financials.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the trial balance tab and leadsheet tab on the Vitamin Shoppe Leadsheet workpaper for current year numbers/testing.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status and result of audit workpaper and code of conduct.	\$0.00	0.4	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) to discuss vendor listing working related doubts and cash workpaper doubts.	\$0.00	0.7	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) to discuss vendor listing working related doubts.	\$0.00	0.2	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group.	\$0.00	0.5	\$0.00
Garg, Divya	Prepare identification of significant accounts workpaper for year end.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Garg, Divya	Discuss with B. Khanduja (Deloitte) for status of testing and planned audit procedures to be performed.	\$0.00	0.6	\$0.00
Jhawar, Rohit	Prepare revenue and Cost of goods sold memo for year end.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) regarding year end file and inventory price testing rollforward procedures.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Discussion with T. Vecchioni (PSP) on Franchising audit status and overall audit approach.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Research California Climate Reporting Requirements that apply to Pet Supplies Plus.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Meet J. Moore, C. Parodi, M. Steffens (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review year-end updates to guided risk assessments.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review interim accumulated depreciation substantive analytic testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review inventory received without invoice substantive testing workpaper.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Make cash testing selections.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review accrued expenses general ledger subledger detail.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Attend Annual fraud inquiry meeting with C. Rowland (PSP CEO), M. Steffens (Deloitte).	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discuss with J. La (Distribution Centers) regarding status of inventory rollforwards and year-end testing selections.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with S. Joseph (PSP) regarding status of testing Internal Audit.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Keast, Elizabeth	Document fraud inquiry discussions.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Prepare the working for vendor listing workpaper for Franchise Group vendor listing to check related parties and include in the vendor listing.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) for status of Franchise Group audit areas pertaining to cash, debt, analytics and decided plan of action for the day.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group FY 2024 Audit.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) to discuss vendor listing working related doubts.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) to discuss vendor listing working related doubts and cash workpaper doubts.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update the debt confirmation annotations by D. Garg (Deloitte).	\$0.00	2.1	\$0.00
Khanduja, Bhavya	Respond to review notes by D. Garg (Deloitte) in the cash workpaper.	\$0.00	3.5	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss Sales- Analysis File.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review vendor incentive working papers.	\$0.00	1.5	\$0.00
Lnu, Simran	Update sales analysis file.	\$0.00	1.2	\$0.00
Lnu, Simran	Email L. Andrade (client) for open request on Audit Board, Updated the Audit Board.	\$0.00	0.8	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss Sales- Analysis File.	\$0.00	0.5	\$0.00
Lnu, Simran	Clear year end comments in control testing workpaper.	\$0.00	0.6	\$0.00
Lnu, Simran	Clear review notes to inventory analysis.	\$0.00	0.7	\$0.00
Lnu, Simran	Update Intransit Sub-selection samples for testing.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Lnu, Simran	Discuss with R. Jhawar (Deloitte) regarding year end file and inventory price testing rollforward procedures.	\$0.00	1.0	\$0.00
Moore, John	Document inventory received without invoice testing.	\$0.00	3.8	\$0.00
Moore, John	Document the current year concluding analytic.	\$0.00	1.9	\$0.00
Moore, John	Meet E. Keast, C. Parodi, M. Steffens (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Moore, John	Close notes to current year sales tax testing procedures.	\$0.00	1.6	\$0.00
Moore, John	Prepare property, plant and equipment rollforward schedule for 2024.	\$0.00	4.3	\$0.00
Parodi, Carlos	Review trial balances to be uploaded with local engagement files.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meet E. Keast, J. Moore, M. Steffens (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on going concern risk assessment.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status, specifically the current items in our queues and work as of this week.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and result of audit workpaper and code of conduct.	\$0.00	0.4	\$0.00
Parodi, Carlos	Work on debt rollforward.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on risk assessment considerations for impairment indicators.	\$0.00	2.2	\$0.00
Parodi, Carlos	Work on litigation and claims procedures memo.	\$0.00	1.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/27/2025

Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss status and goals for the week, including legal selection templates, going concern, and year-end testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review accrued Guided Risk Assessment.	\$0.00	2.3	\$0.00
Singhal, Vasu	Pet Supplies Plus engagement status assess.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review supports for inventory and reveal.	\$0.00	0.2	\$0.00
Steffens, Marilyn	Meet E. Keast, J. Moore, C. Parodi (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review guided risk assessment workpapers.	\$0.00	2.4	\$0.00
Steffens, Marilyn	Attend Annual fraud inquiry meeting with C. Rowland (PSP CEO), L. Keast (Deloitte).	\$0.00	0.6	\$0.00
Wintrow, Jonathan	Review journal entry control for American Freight.	\$0.00	0.2	\$0.00

01/28/2025

Alas, Brendan	Summarize journal entry variances and sent email to the client (C. Maduka) to understand the reason for variances.	\$0.00	1.4	\$0.00
Alas, Brendan	Review internal control documentation for design and implementation testing of cost of sales controls.	\$0.00	3.7	\$0.00
Bellora, Brandon	Meet with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and related questions, specifically on the Selling General and Administrative expense substantive testing and the online independence export system.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Bellora, Brandon	Update qualitative considerations in Goodwill and Tradename impairment considerations workpapers for year end considerations.	\$0.00	1.0	\$0.00
Bellora, Brandon	Update Q1 Q2 journal entry testing to remove hidden data.	\$0.00	1.2	\$0.00
Bellora, Brandon	Update code of conduct control as a result of support received from Pet Supplies plus.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update scoping considerations due to significant fluctuations in year end values within scoping from updated preliminary values.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update financial statement scoping for preliminary year end numbers.	\$0.00	2.0	\$0.00
Bellora, Brandon	Review financial statement scoping residual balance considerations.	\$0.00	2.0	\$0.00
Bhardwaj, Sahil	Discuss with P. Yadav, S. Manocha (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss changes over year-end risk assessments and account scoping.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meet with M. Parodi, B. Bellora (Deloitte) to discuss audit status and related questions, specifically on the Selling General and Administrative expense substantive testing and the online independence export system.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Meet with R. Kumar, M. Parodi, A. Saraogi, S. Lnu, R. Jhwar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with C. Parodi, A. Saraogi (Deloitte) to discuss status, focused on the areas namely - cash, debt, guided risk assessment and vendor listing testing.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Fitzpatrick, Emily	Continued to update the tax guided risk assessment analytic workpaper with current year financials and information.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the selling, general, and administrative expense expectations for the American Freight substantive analytical procedures testing workpaper.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Review changes in the Pet Supplies Plus leadsheet to assess what formulas needed to be updated on the tie-out trial balance tab.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the tax guided risk assessment analytic workpaper with current year financials and information.	\$0.00	2.2	\$0.00
Fitzpatrick, Emily	Update the selling, general, and administrative expense expectations for the Vitamin Shoppe substantive analytical procedures testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close notes on Vitamin Shoppe selling, general, and administrative testing workpapers.	\$0.00	0.9	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding audit status and planned audit procedures to be performed.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding debt related queries.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding Vitamin shoppe cash support related queries.	\$0.00	0.5	\$0.00
Hammond, Jazzmaine	Organize access requests, including the actual submitted evidence and categorize the evidence according to the corresponding controls each piece of evidence supports.	\$0.00	1.5	\$0.00
Hammond, Jazzmaine	Review user access review control testing.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Review year end inventory price testing and roll forward.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Jhawar, Rohit	Work on resolving secondary review notes on memo - Revenue and Cost of goods sold.	\$0.00	3.6	\$0.00
Jhawar, Rohit	Meet with E. Fitzpatrick, R. Kumar, M. Parodi, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discuss with A. Block-Belmonte (PSP) regarding Accounts Receivable confirmations and overall audit status.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update trial balance account balances within leadsheet.	\$0.00	2.2	\$0.00
Keast, Elizabeth	Discuss with S. Manocha, P. Yadav (Deloitte) regarding audit status and plan.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Map Pet Supplies Plus franchising audit trial balances.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Discuss with A. Vecchioni, K. Barrett (PSP) regarding franchising audits and stand-alone financial statements.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update the debt rollforward tab basis the discussion with D. Garg (Deloitte).	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Updated debt sampling tab in debt substantive testing workpaper.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Review prior year debt workpaper to understand the flow of the workpaper and started setting up debt workpaper for FY 2024.	\$0.00	3.2	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding status cash testing	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Khanduja, Bhavya	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to walk-through status, focused on the areas to be completed namely - Cash, Debt and Vendor listing testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding debt related queries.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding Vitamin shoppe cash support related queries.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Download support over audit board and review support for the purpose of cash testing and also created summary of the support.	\$0.00	2.0	\$0.00
Kumar, Ravi	Meet with E. Fitzpatrick, M. Parodi, A. Saraogi, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Kumar, Ravi	Cycle count operating effectiveness testing.	\$0.00	2.4	\$0.00
Lnu, Simran	Document store inventory count for Vitamin Shoppe store #612 workpaper.	\$0.00	3.0	\$0.00
Lnu, Simran	Document store inventory count for Vitamin Shoppe store #301 workpaper.	\$0.00	3.0	\$0.00
Lnu, Simran	Meet with E. Fitzpatrick, R. Kumar, M. Parodi, A. Saraogi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Manocha, Semantika	Discuss with V. Singhal (Deloitte) status update for FY24 year end audit.	\$0.00	0.6	\$0.00
Manocha, Semantika	Discuss with S. Bhardwaj, P. Yadav (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Manocha, Semantika	Discuss with P. Yadav, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Continue to discuss with P. Yadav, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Manocha, Semantika	Discuss with P. Yadav (Deloitte) regarding status for inventory testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discuss with E. Keast, P. Yadav (Deloitte) regarding audit status and plan.	\$0.00	0.6	\$0.00
Moore, John	Continue documenting the current year concluding analytic workpaper.	\$0.00	4.7	\$0.00
Moore, John	Continue documenting accrued expenses year end testing and accrued salaries and wages testing year-end.	\$0.00	3.4	\$0.00
Moore, John	Document current year interim Accumulated Depreciation testing procedures.	\$0.00	2.2	\$0.00
Parodi, Carlos	Review change in point of sale system to assess audit procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on identification of significant accounts as of year-end	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, A. Saraogi (Deloitte) to discuss status, focused on the areas namely - cash, debt, GRA and vendor listing testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meet with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status and related questions, specifically on the Selling General and Administrative expense substantive testing and the online independence export system.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss changes over year-end risk assessments and account scoping.	\$0.00	0.5	\$0.00
Parodi, Carlos	Update identification of significant account workpaper for year-end draft numbers.	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Parodi, Carlos	Meet with E. Fitzpatrick, R. Kumar, A. Saraogi, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review open risk assessments areas for completion of planning phase of audit.	\$0.00	0.9	\$0.00
Saraogi, Astha	Review accrued and Accounts Payable risk assessment Risk assessment analytics.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review internal audit memo on system change on VSI.	\$0.00	0.6	\$0.00
Saraogi, Astha	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss status, focused on the areas namely - cash, debt, risk assessments and vendor listing testing.	\$0.00	0.4	\$0.00
Saraogi, Astha	Cleared notes in revenue data reconciliation workpaper in Vitamin Shoppe Inc file.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review Financial Closure Reporting process Risk assessment supplement.	\$0.00	1.2	\$0.00
Saraogi, Astha	Discussion with B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meet with E. Fitzpatrick, R. Kumar, M. Parodi, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Singhal, Vasu	Pet supplies plus engagement status update to check and then prepare for status call.	\$0.00	0.1	\$0.00
Singhal, Vasu	Discuss with S. Manocha (Deloitte) status update for FY24 year end audit.	\$0.00	0.6	\$0.00
Singhal, Vasu	Email for overall audit status to S. Manocha, P. Yadav, L. Fredericks (Deloitte)	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.8	\$0.00
Singhal, Vasu	Continue to discuss with S. Manocha, P. Yadav (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review internal control testing workpapers for inventory.	\$0.00	4.5	\$0.00
Weston, Zachary	Respond to questions via email to A. Saraogi, B. Khanduja, D. Garg, B. Alas (Deloitte) on materiality and testing approach for revenue and cost of sales at American Freight.	\$0.00	1.3	\$0.00
Yadav, Pragati	Discuss with E. Keast, S. Manocha (Deloitte) regarding audit status and plan.	\$0.00	0.6	\$0.00
Yadav, Pragati	Discuss with S. Manocha (Deloitte) regarding status for inventory testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discuss with S. Bhardwaj, S. Manocha (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Review previous years inventory price testing workpapers for understanding purpose.	\$0.00	0.5	\$0.00
Yadav, Pragati	Continue to discuss with S. Manocha, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Discuss with S. Manocha, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.8	\$0.00
Yadav, Pragati	Set up supports for inventory stores-average price testing workpaper.	\$0.00	1.3	\$0.00
Yadav, Pragati	Document supports for inventory stores- average price testing workpaper.	\$0.00	4.1	\$0.00
Yadav, Pragati	Document follow queries for client with respect to supports for price testing-stores.	\$0.00	0.5	\$0.00

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January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Alas, Brendan	Meet with J. Wintrow (Deloitte) to discuss American Freight Audit Plan.	\$0.00	0.6	\$0.00
Alas, Brendan	Investigate internal audit findings related to financing income.	\$0.00	2.9	\$0.00
Bellora, Brandon	Review Buddy's home Furnishing bank reconciliation for outstanding checks and other abnormal activity.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update Vitamin Shoppe lease analytic for year end values.	\$0.00	3.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and related questions specifically on residual balance testing and the tax guided risk assessment analytic.	\$0.00	0.5	\$0.00
Bellora, Brandon	Design impairment indicator analytic using Store Earnings before Interest, taxes, depreciation, and accumulated amortization contribution listing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Review Franchise group debt schedules to gather information for debt confirmations.	\$0.00	3.0	\$0.00
Bhardwaj, Sahil	Clear notes on operating expenses and depreciation Substantive Analytical Procedures.	\$0.00	0.3	\$0.00
Dada, Hajira	Prepare risk assessment analytics for financing income.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open questions within the American Freight selling, general, and administrative testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper to further expectation for the current year.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss audit status and related questions specifically on residual balance testing and the tax guided risk assessment analytic.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Continue to update the physical inventory location scoping workpaper with year-end inventory balances.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the going concern section of the results of audit workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the physical inventory location scoping workpaper with year-end inventory balances.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the inventory cycle-based physical inventory count rollforward testing with year-end inventory balances.	\$0.00	2.3	\$0.00
Garg, Divya	Meet with B. Khanduja (Deloitte) to discuss cash testing and credit card receivable reconciliation shared by the clients over audit board.	\$0.00	0.5	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding debt testing.	\$0.00	0.9	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group FY 2024 Audit.	\$0.00	1.0	\$0.00
Garg, Divya	Meet with R. Kumar, B. Khanduja (Deloitte) to discuss cash testing and credit card receivable reconciliation.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja(Deloitte) for operating expense testing.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Garg, Divya	Discussion with B. Khanduja (Deloitte) for status of Franchise Group audit areas pertaining to cash, debt, analytics and decided plan of action for the day.	\$0.00	0.8	\$0.00
Hammond, Jazzmaine	Document Information Technology risk assessment	\$0.00	2.1	\$0.00
Jhawar, Rohit	Meet with S. Lnu (Deloitte) to discuss flash report.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare revenue fraud risk memo.	\$0.00	3.3	\$0.00
Jhawar, Rohit	Perform sub-selection review of inventory price testing.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Review inventory ageing file for year end.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review updated code of conduct entity level control documentation.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with V. Singhal, P. Yadav, S. Manocha (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Update quarterly cycle count tracker documentation for year-end.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Update depreciation and amortization expense year-end substantive testing analytic.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review updated code of conduct entity level control documentation.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Close notes on interim inventory testing workpapers.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Close notes on internal controls documentation.	\$0.00	2.3	\$0.00
Keast, Elizabeth	Initiate and send cash and franchise receivable confirmations.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Close notes on right of use asset & lease liability risk assessment analytic.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Discuss with M. Smith, J. Walker, P. Yadav (Deloitte) regarding Pet Supplies Plus background and overall audit status.	\$0.00	0.8	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding debt agreement clauses related queries.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to walk-through cash testing and credit card receivable reconciliation shared by the clients over audit board.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meet with R. Kumar, D. Garg (Deloitte) to discuss cash testing and credit card receivable reconciliation.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group FY 2024 Audit.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) for status of Franchise Group audit areas pertaining to cash, debt, analytics and decided plan of action for the day.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Prepared debt substantive testing.	\$0.00	3.9	\$0.00
Khanduja, Bhavya	Review debt rollforward tab in debt substantive testing workpaper from prior year.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Compared and documented the debt additions made in current year with prior year.	\$0.00	1.5	\$0.00
Kumar, Ravi	Discuss with S. Lnu (Deloitte) to discuss queries related to the inventory count.	\$0.00	0.5	\$0.00
Kumar, Ravi	Perform cycle count control testing.	\$0.00	1.5	\$0.00
Kumar, Ravi	Meet with D. Garg, B. Khanduja (Deloitte) to discuss cash testing and credit card receivable reconciliation.	\$0.00	0.7	\$0.00
Kumar, Ravi	Review Vitamin Shoppe internal audit reports issued for potential impact on the audit.	\$0.00	2.3	\$0.00
Lnu, Simran	Meet with R. Jhawar (Deloitte) to discuss flash report.	\$0.00	0.5	\$0.00
Lnu, Simran	Update inventory aging as per Q4 in inventory analysis file.	\$0.00	0.8	\$0.00

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January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Lnu, Simran	Update flash report flux file added to Audit Board.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory price testing as per cost change form and update the additional sample for year end as per the updated Inventory by SKU file.	\$0.00	1.7	\$0.00
Lnu, Simran	Discuss with R. Kumar (Deloitte) to discuss queries related to count.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discuss with P. Yadav, V. Singhal (Deloitte) regarding supports and open items for inventory store and Distribution Center (DC) average cost testing.	\$0.00	0.6	\$0.00
Manocha, Semantika	Discuss with V. Singhal, P. Yadav, E. Keast (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Manocha, Semantika	Discuss with P. Yadav (Deloitte) to finalize the testing workpaper approach based on the team discussion upheld previously and finalize the client related follow-ups for inventory testing.	\$0.00	0.1	\$0.00
Manocha, Semantika	Performed review of inventory rollforward testing selections to be sent out to the client for stores and distribution centers.	\$0.00	0.8	\$0.00
Manocha, Semantika	Discuss with P. Yadav (Deloitte) regarding the inventory rollforward for stores testing.	\$0.00	0.6	\$0.00
Moore, John	Document current year interim accumulated depreciation testing procedures.	\$0.00	1.4	\$0.00
Moore, John	Document current year rent and utilities expense testing.	\$0.00	1.4	\$0.00
Moore, John	Prepare audit workpaper status tracker for current PSP file and document current year equity rollforward.	\$0.00	3.6	\$0.00
Moore, John	Continue documenting accrued expenses testing.	\$0.00	2.4	\$0.00

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January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Parodi, Carlos	Review Buddy's business liabilities subject to compromise testing.	\$0.00	2.3	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status and related questions specifically on residual balance testing and the tax guided risk assessment analytic.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open questions within the American Freight selling, general, and administrative testing workpaper.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on debt confirmation procedures.	\$0.00	3.3	\$0.00
Parodi, Carlos	Work on details for legal confirmations.	\$0.00	1.3	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure memo.	\$0.00	1.8	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review revenue risk assessment analysis.	\$0.00	0.8	\$0.00
Singhal, Vasu	Review revenue and Cost of sales substantive analytical testing procedure interim workpaper.	\$0.00	0.2	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) regarding supports and open items for inventory store and Distribution Center (DC) average cost testing.	\$0.00	0.6	\$0.00
Singhal, Vasu	Review Pet Supplies Plus inventory selections file.	\$0.00	0.2	\$0.00
Singhal, Vasu	Discuss with P. Yadav, E. Keast, S. Manocha (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Singhal, Vasu	Review operating expenses and depreciation expense notes.	\$0.00	0.3	\$0.00
Singhal, Vasu	Reviewed support provided by client on Deloitte Connect.	\$0.00	0.1	\$0.00

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January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Singhal, Vasu	Review status of audit testing performed.	\$0.00	0.2	\$0.00
Smith, Matthew	Discuss with E. Keast, J. Walker, P. Yadav (Deloitte) regarding PSP background and overall audit status.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review inventory substantive testing workpapers.	\$0.00	3.0	\$0.00
Walker, Jana	Discuss with E. Keast, M. Smith, P. Yadav (Deloitte) regarding Pet Supplies Plus background and overall audit status.	\$0.00	0.8	\$0.00
Wintrow, Jonathan	Meet with B. Alas (Deloitte) to discuss American Freight Audit Plan.	\$0.00	0.6	\$0.00
Yadav, Pragati	Document inventory price testing supports for Distribution Centers.	\$0.00	1.5	\$0.00
Yadav, Pragati	Document inventory price testing supports for Stores.	\$0.00	2.5	\$0.00
Yadav, Pragati	Discuss with S. Manocha (Deloitte) regarding inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Yadav, Pragati	Discuss with V. Singhal, S. Manocha, E. Keast (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Yadav, Pragati	Perform inventory rollforward testing.	\$0.00	1.9	\$0.00
Yadav, Pragati	Discuss with P. Yadav, V. Singhal (Deloitte) regarding supports and open items for inventory store and distribution center average cost testing.	\$0.00	0.6	\$0.00
Yadav, Pragati	Perform inventory price testing supports documentation and year end selections roll out.	\$0.00	3.0	\$0.00
Yadav, Pragati	Discuss with E. Keast, M. Smith, J. Walker (Deloitte) regarding Pet Supplies Plus background and overall audit status.	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Yadav, Pragati	Discuss with S. Manocha (Deloitte) regarding the inventory rollforward for stores testing.	\$0.00	0.6	\$0.00
01/30/2025				
Alano, Michelle	Discuss with B. Vineyard, Z. Weston, S. Hussain, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Alas, Brendan	Review prior year information technology and litigation procedures in preparation of upcoming internal meeting.	\$0.00	1.3	\$0.00
Alas, Brendan	Meeting with J. Wintrow (Deloitte) to discuss litigation and information technology testing planned procedures.	\$0.00	0.3	\$0.00
Bellora, Brandon	Meet with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and related questions, specifically on Selling General and Administrative expense testing and debt confirmations.	\$0.00	0.9	\$0.00
Bellora, Brandon	Prepare depreciation substantive analytical procedure for Vitamin shoppe.	\$0.00	4.0	\$0.00
Bellora, Brandon	Review definite lived intangibles.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update legal confirmation for current year expense listing.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the inventory cycle-based physical inventory count rollforward testing with year-end inventory balances provided by the client.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Prepare samples of purchases and sales for the physical inventory rollforward testing.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meet with R. Kumar (Deloitte) to discuss purchase and sales selections for the physical inventory rollforward testing workpaper.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Fitzpatrick, Emily	Meet with B. Bellora, M. Parodi (Deloitte) to discuss audit status and related questions, specifically on selling, general, and administrative testing and debt confirmations.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review the tax analytic workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	2.5	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding debt related queries.	\$0.00	1.8	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) additive selections taken out for cash testing purpose.	\$0.00	1.2	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) task distribution and project plan status update on scoping workpaper and analytics.	\$0.00	3.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) status of debt testing workpaper.	\$0.00	0.8	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) updated materiality workpaper.	\$0.00	0.5	\$0.00
Hammond, Jazzmaine	Conduct examination of evidence related to provisioning control and systematically assess and assembled pre-and post-User Access Review (UAR) listings.	\$0.00	1.5	\$0.00
Hammond, Jazzmaine	Develop a comparison between pre-and post-user access review data sets and identify new and removed users through this comparison.	\$0.00	1.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Hussain, Sofia	Discuss with M. Alano, B. Vineyard, Z. Weston, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) regarding revenue risk assessment memo.	\$0.00	1.2	\$0.00
Jhawar, Rohit	Prepare revenue presumed fraud risk memo.	\$0.00	3.8	\$0.00
Keast, Elizabeth	Review year-end inventory testing selections.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discuss V. Singhal, S. Manocha, P. Yadav (Deloitte) audit areas and plan for the busy season audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review client support related to accounts payable uploaded to request system.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review closed notes in interim depreciation and amortization testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update year end scoping for Pet Supplies Plus standalone audit.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Call with A. Block-Belmonte (PSP, Controller) regarding draft valuation report.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Review and created notes/summary for updated debt agreement for Freedom VCM Credit Agreements.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding debt related queries.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding status of debt testing	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) additive selections taken out for cash testing purpose.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) updated Franchise Group materiality workpaper.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Kumar, Ravi	Meet with E. Fitzpatrick (Deloitte) to discuss purchase and sales selections for the physical inventory rollforward testing workpaper.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review draft trial balance and inventory in transit population.	\$0.00	2.5	\$0.00
Kumar, Ravi	Perform cycle count control design and implementation testing.	\$0.00	2.4	\$0.00
Lnu, Simran	Update inventory counts workpaper.	\$0.00	0.8	\$0.00
Lnu, Simran	Prepare sub selection for year end samples and checked support for Intransit testing.	\$0.00	1.6	\$0.00
Lnu, Simran	Calculate the revenue balance as per the flash report data for analysis file.	\$0.00	0.6	\$0.00
Lnu, Simran	Discuss with R. Jhawar (Deloitte) regarding revenue risk assessment memo.	\$0.00	1.2	\$0.00
Manocha, Semantika	Collate follow-up requests to be sent out to client based on the inventory rollforward testing.	\$0.00	0.7	\$0.00
Manocha, Semantika	Discuss E. Keast, V. Singhal, P. Yadav (Deloitte) audit areas and plan for the busy season audit.	\$0.00	0.2	\$0.00
Manocha, Semantika	Discuss with V. Singhal, P. Yadav (Deloitte) regarding the finalized client related follow-ups for inventory testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discuss V. Singhal, P. Yadav (Deloitte) meeting plan to begin the audit and allocate areas amongst team members based on scheduling.	\$0.00	0.2	\$0.00
Manocha, Semantika	Discuss with V. Singhal, P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Manocha, Semantika	Collate follow-up questions while reviewing the inventory rollforward workpaper and the related supports received from the client.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review fraud specialist scoping materials.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Parodi, Carlos	Discuss with M. Alano, B. Vineyard, Z. Weston, S. Hussain (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Parodi, Carlos	Analyze professional fee details for Buddy's component.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meet with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and related questions, specifically on SG&A testing and debt confirmations.	\$0.00	0.9	\$0.00
Saraogi, Astha	Review of audit file in software so see the status of workpapers.	\$0.00	1.5	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure workpapers for sales and COGS.	\$0.00	1.3	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure workpapers for sales.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure workpaper for cost of goods sold.	\$0.00	0.9	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Singhal, Vasu	Discuss with P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Singhal, Vasu	Discuss E. Keast, S. Manocha, P. Yadav (Deloitte) audit areas and plan for the busy season audit.	\$0.00	0.2	\$0.00
Singhal, Vasu	Discuss S. Manocha, P. Yadav (Deloitte) meeting plan to begin the audit and allocate areas amongst team members based on scheduling.	\$0.00	0.2	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) regarding the finalized client related follow-ups for inventory testing.	\$0.00	0.3	\$0.00
Sood, Abhinav	Work on journal entry data for American Freight.	\$0.00	1.0	\$0.00

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January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/30/2025

Sood, Abhinav	Work on sampling for VSI credit card receivables testing.	\$0.00	1.4	\$0.00
Sood, Abhinav	Work on rollforward of workpaper.	\$0.00	2.0	\$0.00
Sood, Abhinav	Review journal entry data.	\$0.00	1.0	\$0.00
Sood, Abhinav	Create the request for transaction analysis.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Work on new client acceptance for the franchising entities for pet supplies plus and wag N wash and national advertising fund.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Discuss with M. Alano, Z. Weston, S. Hussain, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Weston, Zachary	Discuss with M. Alano, B. Vineyard, S. Hussain, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Wintrow, Jonathan	Meeting with B. Alas (Deloitte) to discuss litigation and information technology testing planned procedures.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discuss V. Singhal, P. Yadav (Deloitte) meeting plan to begin the audit and allocate areas amongst team members based on scheduling.	\$0.00	0.2	\$0.00
Yadav, Pragati	Discuss with V. Singhal, P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.2	\$0.00
Yadav, Pragati	Check connect site for client supports received for inventory.	\$0.00	0.2	\$0.00
Yadav, Pragati	Check emails for client supports received inventory.	\$0.00	0.2	\$0.00
Yadav, Pragati	Perform inventory roll forward testing from observation date to year-end	\$0.00	4.0	\$0.00
Yadav, Pragati	Perform inventory roll forward- Stores testing.	\$0.00	3.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Yadav, Pragati	Discuss with V. Singhal, S. Manocha (Deloitte) regarding the finalized client related follow-ups for inventory testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discuss with V. Singhal, S. Manocha (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discuss with V. Singhal (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Yadav, Pragati	Update inventory stores price testing workpaper.	\$0.00	0.5	\$0.00
Yadav, Pragati	Prepare agenda for upcoming call with US team.	\$0.00	0.5	\$0.00
01/31/2025				
Bellora, Brandon	Update Evaluation of bias in accounting estimates workpaper for year end preliminary values.	\$0.00	2.0	\$0.00
Bellora, Brandon	Add Quarter 3 trial balance information into Freedom accounts receivable risk assessment.	\$0.00	2.0	\$0.00
Bellora, Brandon	Prepare Vitamin Shoppe depreciation substantive analytical procedure for review.	\$0.00	4.0	\$0.00
Dakshesh, Chitta	Data Preparation work performed on Freedom Pet supplies Q1Q4 FY24.	\$0.00	4.0	\$0.00
Fitzpatrick, Emily	Roll forward the Franchise Group leadsheet workpaper with current year numbers.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Update the cash transaction review to include the listing of 2024 vendor payments.	\$0.00	2.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) the execution of sales and cost of goods sold substantive analytical testing procedure testing workpaper and substantive analytical testing procedure memo.	\$0.00	1.0	\$0.00

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January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/31/2025				
Garg, Divya	Discuss with B. Khanduja (Deloitte) approach for salaries expense testing for American Freight.	\$0.00	1.9	\$0.00
Hammond, Jazzmaine	Document deprovisioning control and evaluated evidence.	\$0.00	3.0	\$0.00
Jhawar, Rohit	Work on revenue presumed fraud risk memo.	\$0.00	3.9	\$0.00
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) queries addressal for Goods in transit, price testing and Flash report.	\$0.00	1.8	\$0.00
Jhawar, Rohit	Work on Goods in transit year end sample and Flash report reconciliation with trial balance for inventory.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Research auditing guidance around using the switched variables approach in statistical analysis testing.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Discuss with S. Manocha, P. Yadav (Deloitte) inventory testing status.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Meet with M. Steffens (Deloitte) to review notes on controls and statistical analysis testing workpapers.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with R. Jhawar, A. Saraogi (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) the execution of sales and cost of goods sold substantive analytical testing procedure testing workpaper and substantive analytical testing procedure memo.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Prepare the working of Revenue and COGS data based on the new adjustment factor related information shared by American Freight.	\$0.00	2.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/31/2025				
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) approach for salaries expense testing for American Freight.	\$0.00	1.9	\$0.00
Khanduja, Bhavya	Prepare American Freight Salary Expense workpaper for interim testing.	\$0.00	3.2	\$0.00
Khanduja, Bhavya	Clear notes to cash additive selection.	\$0.00	0.5	\$0.00
Kumar, Ravi	Sampling for vendor incentive.	\$0.00	2.0	\$0.00
Lnu, Simran	Update sales analysis file as per the flash report data.	\$0.00	0.3	\$0.00
Lnu, Simran	Discuss with R. Jhawar (Deloitte) queries addressal for Goods in transit, price testing and Flash report.	\$0.00	1.8	\$0.00
Lnu, Simran	Email to L. Andrade (client) regarding open request on Audit board.	\$0.00	0.5	\$0.00
Lnu, Simran	Email L. Andrade (client) for In transit testing remaining support, uploaded support for year end price testing on Audit Board.	\$0.00	0.5	\$0.00
Lnu, Simran	Update inventory by summary workpaper.	\$0.00	1.2	\$0.00
Lnu, Simran	Update presumed risk of fraud memo.	\$0.00	1.0	\$0.00
Manocha, Semantika	Discuss with E. Keast, P. Yadav (Deloitte) inventory average price testing and rollforward testing follow-ups based on the preparation of the workpaper.	\$0.00	0.2	\$0.00
Manocha, Semantika	Performed lease testing for Pet Supplies Plus.	\$0.00	0.5	\$0.00
Parodi, Carlos	Reviewed audit status in order to assign testing to staff.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review audit open items to prepare for upcoming status meeting.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meet with S. Divatia, H. Singh, J. Buckley (external - Internal Audit) to discuss status of open support requests for Vitamin Shoppe IT point of sale change, liabilities subject to compromise, and SG&A testing.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/31/2025				
Parodi, Carlos	Work in cash transaction review risk assessment.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review Control of Vitamin Shoppe Inc relating to inventory reconciliation.	\$0.00	2.6	\$0.00
Saraogi, Astha	Review Control of Vitamin Shoppe Inc relating to in-transit inventory.	\$0.00	2.5	\$0.00
Saraogi, Astha	Meeting with R. Jhawar, B. Khanduja (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Singhal, Vasu	Assess the engagement progress/status and review the responses to our queries received from the client.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review support for revenue testing provided by the client.	\$0.00	0.2	\$0.00
Sood, Abhinav	Review substantive analytical testing procedure workpaper rollforward for cost of goods sold.	\$0.00	4.3	\$0.00
Sood, Abhinav	Rollforward of substantive analytical testing procedure workpaper for American Freight.	\$0.00	4.3	\$0.00
Sood, Abhinav	Research credit card statements for queries raised by R. Kumar (Deloitte).	\$0.00	2.4	\$0.00
Steffens, Marilyn	Meet with E. Keast (Deloitte) to review notes on controls and substantive analytical testing procedure statistical analysis testing workpapers.	\$0.00	3.2	\$0.00
Yadav, Pragati	Discuss with E. Keast, P. Yadav (Deloitte) inventory average price testing and rollforward testing follow-ups based on the preparation of the workpaper.	\$0.00	0.2	\$0.00
Yadav, Pragati	Perform inventory price testing for stores.	\$0.00	2.0	\$0.00
Yadav, Pragati	Perform inventory rollforward testing for stores.	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/31/2025

Yadav, Pragati	Perform inventory price testing- DC year end testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Check connect site for client supports received for inventory.	\$0.00	0.6	\$0.00
Yadav, Pragati	Check emails for supports received for inventory.	\$0.00	0.6	\$0.00

Subtotal for Financial Statement Audit and Related Services:			1,631.2	\$0.00
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Firm Retention

01/09/2025

Keast, Elizabeth	Review draft engagement letter for Pet Supplies Plus franchising audits.	\$970.00	0.6	\$582.00
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01/23/2025

Keast, Elizabeth	Update Franchising Audit Engagement Letter.	\$970.00	3.2	\$3,104.00
Vineyard, Bradley	Review U.S. Bankruptcy Court Retention Order.	\$980.00	0.4	\$392.00
Weston, Zachary	Review the engagement letter for the Pet Supplies Plus franchising audits.	\$980.00	0.4	\$392.00

01/24/2025

Jones, Brandon	Review single draft engagement letter to provide audit services to Pet Supplies Plus (PSP), inclusive of PSP's two franchising entities and its National Advertising Fund.	\$980.00	0.9	\$882.00
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Subtotal for Firm Retention:			5.5	\$5,352.00
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Out of Scope Services

01/04/2025

Vineyard, Bradley	Review workpaper access memo and listing of workpapers for which access may be provided to the company's advisors (RSM LLC).	\$980.00	0.3	\$294.00
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Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/06/2025				
Morton, Michael	Review workpaper for the Vitamin Shoppe 2023 audit workpaper access review by RSM LLC.	\$980.00	0.7	\$686.00
01/07/2025				
Goldberg, Robert	Meeting with R. Goldberg, B. Vineyard, C. He, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
He, Catherine	Meeting with R. Goldberg, B. Vineyard, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$970.00	0.5	\$485.00
Morton, Michael	Meeting with R. Goldberg, B. Vineyard, C. He, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Meeting with R. Goldberg, C. He, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
Weston, Zachary	Meeting with R. Goldberg, B. Vineyard, C. He, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
01/08/2025				
Aggarwal, Apoorv	Meeting with S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$615.00	0.7	\$430.50
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$740.00	0.7	\$518.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/08/2025				
Keast, Elizabeth	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$970.00	0.7	\$679.00
Khanduja, Bhavya	Review liabilities subject to compromise detail provided by client for year end audit.	\$615.00	2.5	\$1,537.50
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$740.00	0.7	\$518.00
Sciano, May	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), Z. Weston (Deloitte) to discuss discontinued operations classification for American Freight and plan for liabilities subject to compromise testing.	\$845.00	0.6	\$507.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$845.00	0.7	\$591.50
Steffens, Marilyn	Call with A. Belmonte, K. Barret (pet supplies plus) to discuss impairment of stores and closing of store under bankruptcy.	\$980.00	0.5	\$490.00
Weston, Zachary	Prepare the Vitamin Shoppe 2023 audit file for remote access review by RSM US LLP for seller due diligence.	\$980.00	0.7	\$686.00
Weston, Zachary	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), M. Sciano (Deloitte) to discuss discontinued operations classification for American Freight and plan for liabilities subject to compromise testing.	\$980.00	0.6	\$588.00
Yadav, Pragati	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$615.00	0.7	\$430.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/09/2025				
Goldberg, Robert	Review working paper authorization and access letter for access to Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
He, Catherine	Review Freedom/Franchise sell side due diligence access letters for RSM access to Vitamin Shoppe workpapers.	\$970.00	0.7	\$679.00
Parodi, Carlos	Prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	3.6	\$2,664.00
Parodi, Carlos	Prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	2.2	\$1,628.00
Vineyard, Bradley	Review RSM LLC authorization/access letter seeking to obtain access to Vitamin Shoppe 2023 audit working papers.	\$980.00	0.3	\$294.00
Weston, Zachary	Prepare the Vitamin Shoppe 2023 audit file for remote access review by RSM LLC.	\$980.00	0.8	\$784.00
01/10/2025				
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte), S. Divatia, J. Buckley (external - Internal Audit) to discuss status, prepare for testing of liabilities subject to compromise due to bankruptcy.	\$845.00	0.5	\$422.50
Parodi, Carlos	Continue to prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	2.1	\$1,554.00
Parodi, Carlos	Prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	2.0	\$1,480.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/10/2025				
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte), S. Divatia, J. Buckley (external - Internal Audit) to discuss status, prepare for testing of liabilities subject to compromise due to bankruptcy.	\$740.00	0.5	\$370.00
Sciano, May	Research liabilities subject to compromise testing template for internal audit.	\$845.00	2.5	\$2,112.50
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte), S. Divatia, J. Buckley (external - Internal Audit) to discuss status, prepare for testing of liabilities subject to compromise due to bankruptcy.	\$845.00	0.5	\$422.50
Weston, Zachary	Prepare the Vitamin Shoppe 2023 audit file for remote access review.	\$980.00	1.2	\$1,176.00
01/14/2025				
Steffens, Marilyn	Review bankruptcy guidance in ASC 852 for financial statement disclosure implications.	\$980.00	1.1	\$1,078.00
Vineyard, Bradley	Review and sign-off on final 1) Deloitte executed authorization/access letter, and 2) executed authorization/access letter signed by management and RSM LLC.	\$980.00	0.1	\$98.00
01/15/2025				
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss open questions on going concern risk assessment in relation to bankruptcy considerations.	\$615.00	0.5	\$307.50
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss open questions on going concern risk assessment in relation to bankruptcy considerations.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review mapping for new accounts within draft year-end component trial balances related to bankruptcy.	\$740.00	1.5	\$1,110.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/17/2025				
Bellora, Brandon	Review documentation on bankruptcy related to leases at American freight.	\$615.00	2.0	\$1,230.00
Fitzpatrick, Emily	Update the test of details testing template for the testing of liabilities subject to compromise.	\$615.00	0.7	\$430.50
Parodi, Carlos	Review bankruptcy guidelines for current year audit procedures.	\$740.00	1.7	\$1,258.00
Parodi, Carlos	Work on archiving Vitamin Shoppe workpaper review access file.	\$740.00	1.1	\$814.00
Sciano, May	Review liabilities subject to compromise files provided by the client.	\$845.00	0.5	\$422.50
01/20/2025				
Keast, Elizabeth	Meeting with A. Block-Belmonte (PSP, Controller), M. Steffens (Deloitte) to discuss audit status, bankruptcy status, and liabilities subject to compromise.	\$970.00	1.1	\$1,067.00
Weston, Zachary	Review archive associated with the Vitamin Shoppe workpaper review by RSM LLC	\$980.00	0.2	\$196.00
01/21/2025				
Collins, Mikaela	Review company's American Freight liabilities subject to compromise compilation.	\$845.00	0.4	\$338.00
01/22/2025				
Sciano, May	Review Buddy's liabilities subject to compromise file to create testing plan.	\$845.00	0.5	\$422.50
01/23/2025				
Collins, Mikaela	Research liabilities subject to compromise guidance.	\$845.00	0.7	\$591.50
Weston, Zachary	Review mapping of the company's new accounts associated with liabilities subject to compromise including reviewing the guidance in ASC 852 and ASC 842 related to leases in liabilities subject to compromise.	\$980.00	1.1	\$1,078.00
01/25/2025				
Keast, Elizabeth	Review bankruptcy accounting guide related to leases/stores closing.	\$970.00	1.6	\$1,552.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/27/2025				
Keast, Elizabeth	Research presentation & disclosure for leases during bankruptcy.	\$970.00	0.8	\$776.00
Parodi, Carlos	Review guidance for liabilities subject to compromise and impact to testing.	\$740.00	0.7	\$518.00
01/29/2025				
Parodi, Carlos	Review example financial statements which have filed under bankruptcy financial reporting framework.	\$740.00	0.7	\$518.00
Parodi, Carlos	Review testing approach for liabilities subject to compromise.	\$740.00	1.3	\$962.00
01/30/2025				
Parodi, Carlos	Develop testing approach risk assessment for liabilities subject to compromise.	\$740.00	3.1	\$2,294.00
Parodi, Carlos	Email M. Sciano (Deloitte) regarding scoping and testing approach for liabilities subject to compromise.	\$740.00	0.5	\$370.00
Parodi, Carlos	Prepare third-party debt confirmations for debtor-in-possession debt.	\$740.00	1.8	\$1,332.00
01/31/2025				
Keast, Elizabeth	Research accounting for building lease of former store, one store is closed (closed as part of bankruptcy).	\$970.00	1.1	\$1,067.00
Subtotal for Out of Scope Services:			55.3	\$44,678.00

Preparation of Fee Applications

01/08/2025				
Gutierrez, Dalia	Pull data period November 3, 2024 through December 31, 2024 in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
01/09/2025				
Dhara, Swastick	Review fee detail for the period of November 2024 through December 2024 fee application.	\$225.00	3.3	\$742.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/09/2025				
Dhara, Swastick	Continue to review fee detail for the period of November 2024 through December 2024 fee application.	\$225.00	2.8	\$630.00
Jain, Ashima	Review fee detail for the period of December 2024 fee application.	\$225.00	2.2	\$495.00
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	1.0	\$225.00
01/10/2025				
Dhara, Swastick	Review fee detail for the period of November 2024 and December 2024 fee application.	\$225.00	3.9	\$877.50
01/21/2025				
Dhara, Swastick	Review fee detail for the period of November-December 2024 fee application.	\$225.00	0.9	\$202.50
01/22/2025				
Jain, Ashima	Review fee detail for the period of December 2024 fee application.	\$225.00	1.8	\$405.00
M, Deepa	Review expense detail for the period of December 2024 fee application.	\$225.00	0.5	\$112.50
01/23/2025				
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	2.0	\$450.00
01/27/2025				
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	1.0	\$225.00
01/31/2025				
Dhara, Swastick	Review fee detail for the period of November-December 2024 fee application.	\$225.00	2.1	\$472.50
Subtotal for Preparation of Fee Applications:			22.0	\$4,962.50
Total			1,714.0	\$54,992.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2025 - January 31, 2025

Adjustment

Fixed Fee: January 2025

\$450,000.00

Adjustment Subtotal :**\$450,000.00****Total****1,714.0 \$504,992.50**

Recapitulation

Name	Rate	Hours	Fees
Goldberg, Robert	\$980.00	1.0	\$980.00
Jones, Brandon	\$980.00	0.9	\$882.00
Morton, Michael	\$980.00	1.2	\$1,176.00
Steffens, Marilyn	\$980.00	1.6	\$1,568.00
Vineyard, Bradley	\$980.00	1.6	\$1,568.00
Weston, Zachary	\$980.00	5.5	\$5,390.00
He, Catherine	\$970.00	1.2	\$1,164.00
Keast, Elizabeth	\$970.00	9.1	\$8,827.00
Collins, Mikaela	\$845.00	1.6	\$1,352.00
Sciano, May	\$845.00	4.6	\$3,887.00
Singhal, Vasu	\$845.00	0.7	\$591.50
Bhardwaj, Sahil	\$740.00	0.7	\$518.00
Manocha, Semantika	\$740.00	0.7	\$518.00
Parodi, Carlos	\$740.00	23.3	\$17,242.00
Aggarwal, Apoorv	\$615.00	0.7	\$430.50
Bellora, Brandon	\$615.00	2.5	\$1,537.50
Fitzpatrick, Emily	\$615.00	0.7	\$430.50
Khanduja, Bhavya	\$615.00	2.5	\$1,537.50
Yadav, Pragati	\$615.00	0.7	\$430.50
Gutierrez, Dalia	\$250.00	0.5	\$125.00
Dhara, Swastick	\$225.00	13.0	\$2,925.00
Jain, Ashima	\$225.00	4.0	\$900.00
M, Deepa	\$225.00	4.5	\$1,012.50

Franchise Group, Inc.

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January 01, 2025 - January 31, 2025

Recapitulation

Name	Rate	Hours	Fees
Aggarwal, Apoorv	\$0.00	3.6	\$0.00
Alano, Michelle	\$0.00	1.6	\$0.00
Alas, Brendan	\$0.00	46.7	\$0.00
Bellora, Brandon	\$0.00	154.9	\$0.00
Bhardwaj, Sahil	\$0.00	2.8	\$0.00
Collins, Mikaela	\$0.00	12.2	\$0.00
Dada, Hajira	\$0.00	24.9	\$0.00
Dakshesh, Chitta	\$0.00	4.0	\$0.00
Fitzpatrick, Emily	\$0.00	185.5	\$0.00
Garg, Divya	\$0.00	48.1	\$0.00
Hammond, Jazzmaine	\$0.00	11.1	\$0.00
Hussain, Sofia	\$0.00	0.5	\$0.00
Jhawar, Rohit	\$0.00	104.9	\$0.00
Johnson, Charles	\$0.00	0.8	\$0.00
Keast, Elizabeth	\$0.00	67.1	\$0.00
Khanduja, Bhavya	\$0.00	212.9	\$0.00
Kumar, Ravi	\$0.00	64.7	\$0.00
Lnu, Simran	\$0.00	127.6	\$0.00
Lundy, Peter	\$0.00	3.9	\$0.00
Manocha, Semantika	\$0.00	11.3	\$0.00
Moore, John	\$0.00	125.6	\$0.00
Parodi, Carlos	\$0.00	155.3	\$0.00
Saraogi, Astha	\$0.00	79.7	\$0.00
Sciano, May	\$0.00	22.4	\$0.00
Singhal, Vasu	\$0.00	9.5	\$0.00
Smith, Matthew	\$0.00	0.8	\$0.00
Sood, Abhinav	\$0.00	49.3	\$0.00
Steffens, Marilyn	\$0.00	29.5	\$0.00
Vineyard, Bradley	\$0.00	3.5	\$0.00

Franchise Group, Inc.

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January 01, 2025 - January 31, 2025

Recapitulation

Name	Rate	Hours	Fees
Walker, Jana	\$0.00	0.8	\$0.00
Weston, Zachary	\$0.00	15.0	\$0.00
Wintrow, Jonathan	\$0.00	2.4	\$0.00
Yadav, Pragati	\$0.00	39.8	\$0.00
Zaorski, Michal	\$0.00	8.5	\$0.00
Fixed Fee: January 2025			\$450,000.00
Total		1,714.0	\$504,992.50